



NASA Financial Management Manual

Table of Contents

| | | |
|-----------------|--|----------|
| FMM 9120 | CODING STRUCTURE..... | 2 |
| PART IV | CODING FOR C OF F | 2 |
| 9121-30 | FACILITY PROJECT NUMBER (FPN) (DIGITS 1-4) | 2 |
| 9121-31 | FPN SUBSIDIARY CODING (DIGITS 5-11) | 5 |
| PART VI | FISCAL AND STATISTICAL CODING..... | 6 |
| 9121-50 | GENERAL..... | 6 |
| 9121-51 | ACCOUNTING CENTER NUMBER (AIN) | 6 |
| 9121-52 | FUNCTION CODES..... | 7 |
| 9121-53 | PROGRAM YEAR (PY) | 7 |
| 9121-54 | METHOD OF AUTHORIZATION (MOA) | 7 |
| 9121-55 | REIMBURSABLE CODES..... | 8 |
| 9121-56 | FUND SOURCE (FS)..... | 9 |
| 9121-57 | OBJECT CLASS STRUCTURE - CONCEPT | 25 |
| 9121-52A | CODING FOR FUNCTIONAL MANAGEMENT FUNCTIONS..... | 26 |
| 9121-52B | AIRCRAFT TYPE CROSS-REFERENCE TABLE | 72 |
| 9121-57A | OBJECT CLASS CODES AND DEFINITIONS..... | 74 |
| 9121-57B | HISTORICAL OBJECT CLASS CODES AND DEFINITIONS..... | 106 |



FMM 9120 CODING STRUCTURE

PART IV CODING FOR C OF F

9121-30 FACILITY PROJECT NUMBER (FPN) (DIGITS 1-4)

a. GENERAL. A 4-digit number is assigned to each facility project under the Construction of Facilities appropriation for FY 1994 and prior years, under the Mission Support (MS) appropriations for FY 1995 through FY 2001, and under the Science, Aeronautics and Technology (SAT), and Human Space Flight (HSF) appropriations for FY 1995 and subsequent years. The first and second digits identify the site location or type of work as described in subparagraph b below. The third and fourth digits identify the serial number assigned to the project. For FY 1995 through FY 2001, the MS appropriation provides for discrete construction work required to support the basic infrastructure and institutional facilities, minor facility work, facility planning and design not otherwise provided for, the acquisition of real property as authorized by law, and environmental compliance and restoration work. This work is provided for by the SAT and HSF appropriations in FY 2002 and subsequent years. The SAT and HSF appropriations provide for discrete construction work, minor facility work, facility planning and design not otherwise provided for, and the acquisition of real property as authorized by law, required to conduct specific SAT and HSF programs and projects. Generally, the estimated cost of facilities work determines whether a project is discrete or minor.

(1) The types of discrete work are:

(a) For FY 1995 and 1996:

- 1 construction of new facilities over \$750,000,
- 2 rehabilitation and modification of facilities over \$1,000,000, and
- 3 repair of existing facilities over \$1,000,000.

(b) For FY 1997 and after:

- 1 construction of new facilities over \$1,500,000,
- 2 rehabilitation and modification of facilities over \$1,500,000, and
- 3 repair of existing facilities over \$1,500,000.

(2) The types of minor work are:

(a) For FY 1995 and 1996:

- 1 repair of facilities (over \$200,000 and not in excess of \$1,000,000),



NASA Financial Management Manual

- 2 rehabilitation and modification of facilities (over \$200,000 and not in excess of \$1,000,000), and
- 3 minor construction of new facilities and additions to existing facilities (over \$200,000 and not in excess of \$750,000).

(b) For FY 1997 and 1998:

- 1 minor revitalization which provides for:
 - a. repair of facilities (over \$200,000 and not in excess of \$1,500,000), and
 - b. rehabilitation and modification of facilities (over \$200,000 and not in excess of \$1,500,000), and
- 2 minor construction of new facilities and additions to existing facilities (over \$200,000 and not in excess of \$1,500,000).

(c) For FY 1999 and after:

- 1 minor revitalization which provides for:
 - a. repair of facilities (over \$500,000 and not in excess of \$1,500,000), and
 - b. rehabilitation and modification of facilities (over \$500,000 and not in excess of \$1,500,000), and
- 2 minor construction of new facilities and additions to existing facilities (over \$500,000 and not in excess of \$1,500,000).

The acquisition of real property and emergency repair approved under the provisions of 309(b) of the Space Act of 1958 are defined as major regardless of the cost. Environmental compliance and restoration work was initiated in fiscal year 1988 and includes remedial projects (over \$200,000) which provide for compliance with mandatory statutory environmental requirements and standards at NASA Centers and Government-owned industrial plants supporting NASA activities. Construction projects are under the cognizance of the Director of the Facilities Engineering Division (Code JX), NASA Headquarters. Beginning in FY 1995, the Environmental Compliance and Restoration work is under the cognizance of the Director, Environmental Management Division, (Code JE). The automated AWCS system maintains the approved facility projects based upon an approved Flash Agencywide Code Change (Form 1328). In cases where a facility project is financed under several fiscal years' appropriations, the Facility Project Number (FPN) will not change but each appropriation year entity will be separately identified through application of a program year.

NOTE: This change reflects the new appropriation structure for construction work beginning with FY 1995.



NASA Financial Management Manual

b. FACILITY PROJECT NUMBER LOCATION OR TYPE OF WORK CODES (DIGITS 1-2). The codes are as follows:

**SITE LOCATION OR TYPE
OF WORK CODE**

ACTIVE CODE TITLE

14 thru 19, 41,42 & 44-49

Repair - At All Locations

21,27

Ames Research Center

22,28

Glenn Research Center

23,29

Langley Research Center

24

Dryden Flight Research Center

30 thru 40

Minor Construction and Additions at all
Locations

**SITE LOCATION OR TYPE
OF WORK CODE**

ACTIVE CODE TITLE

50, 54

Deferred Rehabilitation and Major
Maintenance

51,52

Goddard Space Flight Center

53

Wallops Flight Facility

55,56

Jet Propulsion Laboratory

62,65,67

Marshall Space Flight Center

63,66

Michoud Assembly Facility

64

John C. Stennis Space Center

68-71,79

Environmental Compliance and Restoration At
All Locations

72,73,75

Johnson Space Center

76,77,78

Kennedy Space Center

10-13,20,26,80-87,89,90,
92,94,96,98,99

Modifications and Rehabilitation At All
Locations

91,93 and 97

Various Locations (sites not individually
coded)

95

Special Applications

25

Electronics Research Center

43

Nuclear Rocket Development Station

57

KSC-Western Test Range Operations

88

Modifications and Rehabilitation- Solar

UNASSIGNED CODES

58,59,60,61,74



NASA Financial Management Manual

- c. **MAINTENANCE OF CODES.** The approved codes are maintained in an automated on-line data base system. See FMM 9130 for a description of this system.

9121-31 *FPN SUBSIDIARY CODING (DIGITS 5-11)*

Digits' 5-11 designate FPN Coding. There are no reporting requirements specified for these digits at this time.



NASA Financial Management Manual

PART VI FISCAL AND STATISTICAL CODING

9121-50 GENERAL

This major area of the agencywide coding structure provides for the classification of data normally associated with accounting classification as contrasted to the project and subsidiary coding provided in digits 1-11. The fiscal/statistical area of the structure has application to the R&D, SFCDC, R&PM, OIG (Office of Inspector General), C of F, Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS), and National Aeronautical Facilities (NAF) appropriations, and trust fund, unfunded and statistical transactions.

9121-51 ACCOUNTING CENTER NUMBER (AIN)

This is a 2-digit code that identifies the Center responsible for maintaining the financial records for NASA's appropriated and reimbursable funds, as well as, Trust Funds and Unfunded Transactions. It is used to identify the recipient of an allotment to fund programs under Headquarters' authorizations and other Centers' subauthorizations. To the extent possible, this element groups Centers with similar missions. The list of Centers and codes is as follows:

| <u>CODE</u> | <u>ACTIVE CENTERS</u> |
|-------------|---|
| 10 | NASA Headquarters |
| 21 | Ames Research Center |
| 22 | Glenn Research Center |
| 23 | Langley Research Center |
| 24 | Dryden Flight Research Center |
| 51 | Goddard Space Flight Center |
| 55 | Jet Propulsion Laboratory ¹ |
| 62 | George C. Marshall Space Flight Center |
| 64 | John C. Stennis Space Center |
| 72 | Lyndon B. Johnson Space Center |
| 76 | John F. Kennedy Space Center |
| <u>CODE</u> | <u>INACTIVE ACCOUNTING CENTER NUMBERS</u> |
| 11 | Western Support Office |

¹ NOTE: Code 55 is regarded as an accounting Center only for reporting purposes.



NASA Financial Management Manual

| | |
|----|---|
| 14 | NASA O Downey |
| 15 | Mission Analysis Division |
| 17 | Agency Reimbursable Financial Operations |
| 25 | Electronics Research Center |
| 42 | Space Nuclear Systems Office - Cleveland |
| 44 | Space Nuclear Systems Office - Nevada |
| 45 | Space Nuclear Systems Office - Washington, D.C. |
| 53 | Wallops Flight Facility |
| 56 | NASA Pasadena Office |
| 57 | KSC - West Test Range |
| 73 | Space Station Program Office (SSPO) |

9121-52 FUNCTION CODES

This 6-digit code is used in the Agencywide Functional Management System (FMS) to identify those infrastructure activities that support NASA's programs and projects. A list of function codes and their definitions are provided in FMM Appendix 9121-52A.

9121-53 PROGRAM YEAR (PY)

This 4-digit code is used to identify the fiscal year in which the program was authorized.

9121-54 METHOD OF AUTHORIZATION (MOA)

This is a 2-digit field designed to separately identify the following funding situations:

- a. Fund transactions for effort under NASA Forms 506A and 506A-R Resources Authority Warrants received directly from Headquarters.
- b. Fund transactions for effort under NASA Forms 506A Resources Authority Warrants received from another NASA Center (subauthorization).
- c. The assigned codes are as follows:

| <u>CODE</u> | <u>DESCRIPTION</u> |
|-------------|---|
| 00 | Effort under Headquarters NASA Forms 506A and 506A-R Resources Authority Warrants. |
| 10 - 79 | Effort under a subauthorization of appropriated funds from another NASA Center. The accounting Center that issued the subauthorization will be identified by the performing Center in this position of the code. (See FMM 9121-51 for a list of the codes.) |



NASA Financial Management Manual

9121-55 REIMBURSABLE CODES

This 2-digit field is used to identify reimbursable effort financed by other U.S. Government agencies and non-U.S. Government sources. The reimbursable customers and assigned codes are as follows:

| <u>CODE</u> | <u>DESCRIPTION</u> |
|----------------------|---|
| <u>Active</u> | |
| 80 | Effort financed by non-U.S. Government sources: |
| 81 | American Telephone and Telegraph |
| 82 | Communications Satellite Corporation |
| 8A | European Space Agency |
| 8B | Government of Canada, Includes Telesat Canada |
| 83 | All Other Foreign Agreements |
| 84 | Domestic Universities/Colleges and Nonprofit Organizations |
| 85 | State and Local Government Entities |
| 86 | Non-U.S. Government Contract Admin. (HDQRS. Use Only) |
| 89 | All Other Domestic Agreements |
| 90 | Effort financed by other U.S. Government agencies: |
| 91 | Department of the Army |
| 92 | Department of the Navy |
| 93 | Department of the Air Force |
| 94 | National Oceanographic and Atmospheric Administration - DOC |
| 95 | Other U.S. Government Contract Administration (HDQRS. Use Only) |
| 9A | DOI - Department of Interior |
| 9D | DOT - Department of Transportation |
| 9E | TSC - Transportation Systems Center - DOT |
| 9F | FRA - Federal Railroad |
| 9G | UMTA - Urban Mass Transit Authority - DOT |
| 9H | NSF - National Science Foundation |
| 9I | RANN - Research Applied to National Needs - NSF |
| 9K | EPA - Environmental Protection Agency |



NASA Financial Management Manual

| | |
|----|--|
| 9L | AAPS - Alternative Automotive Power Systems - EPA |
| 9M | USGS - United States Geological Survey - DOI |
| 9N | DOA - Department of Agriculture |
| 9P | HUD - Housing and Urban Development |
| 9Q | DOC - Department of Commerce |
| 9S | DOD - Department of Defense |
| 9T | DOE - Department of Energy |
| 99 | All Other Agreements with U.S. Government Agencies |

Historical

| | |
|----|-------------------------------------|
| 9C | BOM - Bureau of Mines - DOI |
| 9J | FEA - Federal Energy Administration |

Codes 9C and 9J may be used for modifications, run-out costs and disbursements to contracts and agreements awarded prior to May 31, 1978. Contracts and agreements awarded after May 31, 1978, that were formally classified under these codes will utilize the appropriate active reimbursable code of the financing agency. The activities of the Federal Energy Administration were generally absorbed by the Department of Energy. Some Bureau of Mines activities were transferred to DOE; others remained in the Bureau of Mines, DOI; therefore, for contracts awarded after May 31, 1978, care must be exercised in determining the reimbursable code of the financing agency.

9121-56 FUND SOURCE (FS)

This is a 2-digit code that identifies the direct financing appropriation and unfunded transactions, in terms of the current administrative classifications used by NASA Headquarters to manage funds. Reimbursable transactions are also coded using fund source classifications.

- 00 **UNFUNDED TRANSACTIONS** - Includes cost-type transactions that have no effect on fund accounts (commitments, obligations, and disbursements). Includes cost of goods and services transferred to or from other NASA Centers and other U.S. Government agencies without reimbursement. Includes material or equipment, which has been locally funded and costed to a UPN now closed, where such items of material or equipment are being used on a current UPN. Also includes the net increase or decrease of the liability for accrued annual leave at the end of each fiscal year.



NASA Financial Management Manual

- 01 **PERSONNEL AND RELATED SERVICES** - All personnel services and related compensation and benefits, including regular salaries, overtime, holiday pay, night work differential, premium pay post differential and cost of living allowances, lump-sum leave payments, etc., as well as related personnel benefits such as uniform allowances, suggestion awards, and the employer's share of FICA, retirement, life insurance and health insurance, as well as benefits for former personnel, severance pay and pay of personnel detailed to NASA. It also includes the subsidized commuting program, shipment and/or storage of household goods for transferred employees, and reimbursement to the Office of Personnel.

NOTE: Fund Source 1 will only contain the following object class codes: 11XX, 12XX, 13XX, 14XX, 15XX, 16XX, 17XX, 2214, 2542 and the portion of 2529 associated with the cost of obtaining security investigations from OPM for civil servants only.

Management for security investigations, and payments to other agencies and non-Government institutions for personnel training. FS-1 charges were financed by the Research and Program Management appropriation during program years 1994 and prior.

Title V, (General Provisions) Section 509, of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, imposes the restriction that personnel compensation and benefits (OCC 11, 12, 13, 14, 15, 16 and 17) cannot be utilized for other R&PM object class purposes without the approval of the Appropriations Committees. The 506A Resources Authority Warrants, and 504 Allotment Authorizations, will reflect this restriction. These amounts shall not be utilized for other purposes without prior approval of Headquarters. The provisions of the Act are only applicable to NASA direct funds.

- 02 **LIMITATION TRAVEL** - Contains all transportation, per diem and related costs for employee travel. Also includes reimbursement for local transportation as well as taxi fares, rentals of passenger-carrying motor vehicles not associated with temporary duty travel (includes payments to non-U.S. Government sources only, i.e., charges to OCC 2142 without an 11-zone punch), and travel of non-NASA employees. FS-2 charges were financed by the Research and Program Management appropriation during program years 1994 and prior.

NOTE: Fund Source 2 contains all elements of cost related to the NASA limitation on travel and transportation of persons contained in Title V (General Provisions), Section 501 of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, i.e., object class code 21XX, except payments to interagency motor pools since they were separately set forth in the budget



NASA Financial Management Manual

schedules. The provisions of the Act are only applicable to NASA direct funds.

- 03 **OPERATION OF CENTER** - All program year 1991 and prior non-program-oriented activity costs (other than personnel and related services and limitation travel) such as lease, hire, maintenance and operation of administrative aircraft; purchase and hire of passenger motor vehicles; and maintenance and repair of real and personal property, and not in excess of \$200,000 per project for construction of new facilities and additions to existing facilities, repairs, and rehabilitation and modification of facilities. Includes payments to interagency motor pools, i.e., charges to OCC 2142 with an 11-zone punch. FS-3 charges are financed by the Research and Program Management appropriation.
- 04 **RESEARCH AND DEVELOPMENT PROGRAM** - Comprised of NASA program activity associated with research, development, operations, services, minor construction, maintenance, repair, rehabilitation and modification of real and personal property; and purchase, hire, maintenance, and operation of other than administrative aircraft, necessary for the conduct and support of aeronautical and space research and development activities. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. Further includes initial funding of carrier account activity for program years 1983 through 1994 and those program year 1991 and prior institutional activities previously funded as Operation of Center in the R&PM appropriation transferred to the R&D appropriation during program year 1992. FS-4 charges are financed by the Research and Development appropriation during the program years 1994 and prior.
- 05 **CONSTRUCTION OF FACILITIES (EXCEPT FACILITY PLANNING AND DESIGN NOT OTHERWISE PROVIDED FOR, REPAIR, REHABILITATION AND MODIFICATION, MINOR CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION PROJECTS) PROGRAM YEAR 1994 AND PRIOR INCLUDES NO YEAR FUNDS ONLY (80X0107).**
- 06 **FINAL DESIGN NOT OTHERWISE PROVIDED FOR - CONSTRUCTION OF FACILITIES APPROPRIATION (80/_0107) PROGRAM YEAR 1992 AND PRIOR, AND ENVIRONMENTAL COMPLIANCE AND RESTORATION - PROGRAM YEAR 1994 AND PRIOR INCLUDES NO YEAR FUNDS ONLY (80X0107).**



NASA Financial Management Manual

- 07 **CONSTRUCTION OF FACILITIES, DISCRETE PROJECTS AT VARIOUS LOCATIONS PROGRAM YEAR 1992 AND PRIOR, AND ENVIRONMENTAL COMPLIANCE AND RESTORATION MAJOR PROJECTS PROGRAM YEAR 1994 AND PRIOR INCLUDES NO YEAR FUNDS ONLY APPROPRIATION (80X0107). PROGRAM YEAR 1992 AND PRIOR ALSO INCLUDES CONSTRUCTION OF FACILITIES MINOR REPAIR, REHABILITATION AND MODIFICATION, AND MINOR CONSTRUCTION PROJECTS - MULTIYEAR FUNDS ONLY APPROPRIATION (80/_0107).**
- 08 **PRELIMINARY DESIGN NOT OTHERWISE PROVIDED FOR - CONSTRUCTION OF FACILITIES APPROPRIATION (80/_0107) PROGRAM YEAR 1992 AND PRIOR, AND ENVIRONMENTAL COMPLIANCE AND RESTORATION - PROGRAM YEAR 1994 AND PRIOR INCLUDES NO YEAR FUNDS ONLY (80X0107).**
- 09 **CARRIER ACCOUNTS** - This fund source was used to provide the initial funding for all carrier accounts for program year 1982 and prior. See FS 04 and 14 descriptions for program years 1983 through 1994 (See FS 29, 34, and 48 descriptions for program years 1995 and subsequent).
- 11 **GSA BUILDING DELEGATION PROGRAM** - Funding for the GSA Building Delegation Program was provided by the transfer of funds to NASA from GSA Appropriation 80-47X4542.001 as authorized by Section 205 (d) of the Federal Property and Administration Services Act of 1949, as amended. These funds cover activities such as security, custodial services, maintenance and utilities. This funding is available for one year only.
- 12 **SUPPLEMENTAL APPROPRIATION FOR PERSONNEL AND RELATED SERVICES, AND LIMITATION TRAVEL** - Pursuant to Public Law 103-50, NASA was appropriated supplemental Research and Program Management (R&PM) funds for activities connected with the redesign of the Space Station program including employee "early out" and buy out requirements. The object classes associated with Fund Sources 1 and 2 will be used for Fund Source 12. Funding for this appropriation is available for two years beginning in FY 1993 and ending in FY 1994 (803/40103).



NASA Financial Management Manual

- 14 **SPACE FLIGHT, CONTROL AND DATA COMMUNICATIONS PROGRAM, MULTI-YEAR FUNDING** - Comprised of NASA program activity, funded by New Obligational Authority (NOA) for PY 1984 and subsequent program years, associated with Space Shuttle Production and Capability Development, Space Transportation Operations, Expendable Launch Vehicles and Space and Ground Network Communications and Data Systems. Includes research, production, operations, services, minor construction, maintenance, repair, rehabilitation, and modification of real and personal property; tracking and data relay satellite services as authorized by law; purchase, hire, maintenance and operation of other than administrative aircraft. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. Further includes those program year 1991 and prior institutional activities previously funded as Operation of Center in the R&PM appropriation transferred to the SFCDC appropriation during program year 1992. This appropriation/FS may be used to initially finance carrier account activity for program years 1984 through 1994. This funding is available for obligation purposes for a two-year period during the program year 1994 and prior.
- 15 **SPACE FLIGHT CONTROL AND DATA COMMUNICATIONS PROGRAM, NO-YEAR FUNDING** - Comprised of NASA program activity, funded under the no-year SFCDC appropriation (80X0105), associated with Shuttle Production and Operational Capability (Orbiter Production Only), Space Transportation Operations (Space Shuttle Operations) and Space and Ground Network Communications and Data Systems (Tracking and Data Relay Satellite). Includes research, production and operational contracts, as well as materials, supplies, contractual services, etc., applied directly to the in-house performance of specific projects, programs, or tasks. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to initially finance carrier account activity for program years 1987 and subsequent. This funding is available for obligation purposes for an indefinite period of time. Reimbursable activity will not be accounted for in this fund source.
- 16 **SPACE FLIGHT CONTROL AND DATA COMMUNICATIONS PROGRAM, THREE-YEAR FUNDING** - Comprised of NASA program activity, funded under the three-year SFCDC appropriation (807/90105), associated with Shuttle Production and Operational Capability. Includes research, production, operations, and services. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to finance carrier account activity for program year 1987. This funding is available for obligation purposes for a three-year period. Reimbursable activity will not be accounted for in this fund source.



NASA Financial Management Manual

- 21 **OFFICE OF INSPECTOR GENERAL (OIG), PERSONNEL AND RELATED SERVICES** - Pursuant to the Inspector General Act of 1988, Public Law 100-504 and the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, this fund source was established for the OIG for all personnel services and related compensation and benefits. Includes regular salaries, overtime, holiday pay, night work differential, premium pay post differential and cost of living allowances, lump-sum leave payments, etc. Also includes related personnel benefits such as uniform allowances, suggestion awards, and the employer's share of FICA, retirement, life insurance, health insurance and the Thrift Savings Program, as well as benefits for former personnel, severance pay, "buyout" payments, and pay of personnel detailed to NASA.

NOTE: Fund Source 21 contains all elements of cost related to object class codes 11, 12, 13, 14, 15, 16, 17, 18, 19 and 22; 2570 pertaining to transportation and storage of household effects, and the portions of 2520, 2530, 2538, 2617, and 4112 associated with the costs of providing training and obtaining security or EEO investigations for civil servants. Also includes object class codes 3100 related to software and technical equipment for training.

Includes the subsidized commuting program, shipment and/or storage of household goods for transferred employees; reimbursement to the Office of Personnel Management for security investigations; and payments to other agencies and non-Government institutions for personnel training. FS-21 charges are financed by the OIG appropriation.

- 22 **OFFICE OF INSPECTOR GENERAL (OIG), LIMITATION TRAVEL** - Pursuant to the Inspector General Act of 1988, Public Law 100-504 and the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, this fund source was established to include all transportation, per diem and related costs for employee travel. Also includes reimbursement for local transportation as well as taxi fares, rentals of all passenger-carrying motor vehicles not associated with temporary duty travel (includes payments to non-U.S. Government sources only), and travel of non-NASA employees. FS-22 charges are financed by the OIG appropriation.



NASA Financial Management Manual

- 23 **OFFICE OF THE INSPECTOR GENERAL (OIG), OPERATION OF CENTER** - Pursuant to the Inspector General Act of 1988, Public Law 100-504 and the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, this fund source was established for the Office of Inspector General. Includes all non-program-oriented activity costs (other than personnel and related services and limitation travel), that are general and administrative in nature and are required to operate a Center regardless of the programs and projects that are being carried out. Also includes payments to interagency motor pools. FS-23 charges are financed by the OIG appropriation.
- 24 **REPAIR OF FACILITIES AT VARIOUS LOCATIONS, NOT IN EXCESS OF \$1,000,000 PER PROJECT AND CORRESPONDING REIMBURSABLE PROJECTS REGARDLESS OF DOLLAR VALUE - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80/-0107) PROGRAM YEARS 1993 AND 1994 ONLY.**
- 25 **REHABILITATION AND MODIFICATION OF FACILITIES AT VARIOUS LOCATIONS NOT IN EXCESS OF \$1,000,000 PER PROJECT AND CORRESPONDING REIMBURSABLE PROJECTS REGARDLESS OF DOLLAR VALUE - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80/-0107) PROGRAM YEAR 1993 AND 1994 ONLY.**
- 26 **FINAL DESIGN NOT OTHERWISE PROVIDED FOR FACILITY PLANNING AND DESIGN - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80/-0107) PROGRAM YEARS 1993 AND 1994 ONLY.**
- 27 **MINOR CONSTRUCTION OF NEW FACILITIES AND ADDITIONS TO EXISTING FACILITIES AT VARIOUS LOCATIONS, NOT IN EXCESS OF \$750,000 PER PROJECT AND CORRESPONDING REIMBURSABLE PROJECTS REGARDLESS OF DOLLAR VALUE - CONSTRUCTION OF FACILITIES APPROPRIATION, MULTIYEAR FUNDS ONLY (80/-0107) PROGRAM YEARS 1993 AND 1994 ONLY.**
- 28 **PRELIMINARY DESIGN NOT OTHERWISE PROVIDED FOR FACILITY PLANNING AND DESIGN - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80/-0107) PROGRAM YEARS 1993 AND 1994 ONLY.**



NASA Financial Management Manual

- 29 **SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATION (80_/_0110), TWO-YEAR FUNDING** - Comprised of NASA program activity, funded by New Obligational Authority (NOA) under the SAT appropriation (805/60110) for PY 1995 and subsequent program years, associated with Aeronautical Research and Technology, Advanced Concepts and Technology, Life and Microgravity Sciences and Applications, Mission to Planet Earth, Mission Communications Services, Launch Services, Academic Programs, and Space Science. Includes research, production, operations, services and the purchase, hire, maintenance, and operation of other than administrative aircraft. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to finance carrier account activity for program year 1995 and subsequent. This funding is available for obligation purposes for a two-year period.
- 30 **SCIENCE, AERONAUTICS AND TECHNOLOGY APPROPRIATION (80X0110), CONSTRUCTION OF FACILITIES PROGRAM FUNDING - PROGRAM YEAR 1995 AND SUBSEQUENT.** Construction of Facilities activities, including Discrete projects, Minor projects, and Facility Planning and Design, associated with Science, Aeronautics and Technology programs. Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 34 **HUMAN SPACE FLIGHT (HSF) APPROPRIATION (80_/_0111), TWO-YEAR FUNDING** - Comprised of NASA program activity, funded under the two-year HSF appropriation for PY 1995 through PY 2000, associated with Space Station, Russian Cooperation, Space Shuttle, and Payload Utilization and Operations. Includes research, production, operations, services and the purchase, hire, maintenance, and operation of other than administrative aircraft. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to finance carrier account activity for program year 1995 through PY 2000. This funding is available for obligation purposes for a two-year period.
- 35 **SCIENCE, AERONAUTICS AND TECHNOLOGY APPROPRIATION (80X0110), CONSTRUCTION OF FACILITIES, ENVIRONMENTAL PROJECTS - PROGRAM YEAR 2002 AND SUBSEQUENT.** Environmental compliance. Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.



NASA Financial Management Manual

HUMAN SPACE FLIGHT PROGRAM APPROPRIATION (80X0111), CONSTRUCTION OF FACILITIES, PROGRAM FUNDING - PROGRAM YEAR 1995 THROUGH 1999 - Construction of Facilities activities, including Discrete projects, Minor projects, and Facility Planning and Design, associated with Human Space Flight programs. Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.

- 36 **HUMAN SPACE FLIGHT PROGRAM APPROPRIATION (80X0111), CONSTRUCTION OF FACILITIES, DISCRETE PROJECT - PROGRAM YEAR 2002 AND SUBSEQUENT** - Discrete project funding (except facility planning and design not otherwise provided for, repair, rehabilitation and modification, minor construction and environmental compliance, and restoration projects). Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.

MISSION SUPPORT APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, MINOR REPAIRS AT VARIOUS LOCATIONS, PROGRAM YEAR 1995 AND 1996, INCLUDES THREE-YEAR FUNDS ONLY - Repair of facilities at various locations not in excess of \$1,000,000 per project. Funding is available for obligation purposes for three years.

- 37 **HUMAN SPACE FLIGHT PROGRAM APPROPRIATION (80/_/0111), CONSTRUCTION OF FACILITIES PROGRAM, MINOR REVITALIZATION AT VARIOUS LOCATIONS, PROGRAM YEAR 2002 AND SUBSEQUENT, INCLUDES THREE-YEAR FUNDS ONLY** - Repair, and Rehabilitation and Modification of facilities at various locations not in excess of \$1,500,000 per project. Funding is available for obligation purposes for three years.

MISSION SUPPORT PROGRAM APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, MINOR REVITALIZATION AT VARIOUS LOCATIONS, PROGRAM YEAR 1997 THROUGH 2001, INCLUDES THREE-YEAR FUNDS ONLY - Repair, and Rehabilitation and Modification of facilities at various locations not in excess of \$1,500,000 per project. Funding is available for obligation purposes for three years.

MINOR REHABILITATION AND MODIFICATION AT VARIOUS LOCATIONS, PROGRAM YEARS 1995 AND 1996, INCLUDES THREE-YEAR FUNDS ONLY - Rehabilitation and Modification of facilities at various locations not in excess of \$1,000,000 per project. Funding is available for obligation purposes for three years.



NASA Financial Management Manual

- 38 **HUMAN SPACE FLIGHT APPROPRIATION (80/_/0111), CONSTRUCTION OF FACILITIES, FOR FACILITY PLANNING, PROGRAM YEAR 2002 AND SUBSEQUENT, INCLUDES THREE-YEAR FUNDS ONLY** - Funding is available for obligation purposes for three years.
- MISSION SUPPORT APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, PROJECT PLANNING AND DESIGN ACTIVITIES NOT OTHERWISE PROVIDED FOR FACILITY PLANNING AND DESIGN (FP&D), PROGRAM YEAR 1998 THROUGH 2001, INCLUDES THREE-YEAR FUNDS ONLY** - Funding is available for obligation purposes for three years.
- MISSION SUPPORT APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, FINAL DESIGN FOR FACILITY PLANNING AND DESIGN (FP&D), PROGRAM YEAR 1995 THROUGH 1997, INCLUDES THREE-YEAR FUNDS ONLY** - Final Design not otherwise provided for facility planning and design. Funding is available for obligation purposes for three years.
- 39 **SCIENCE, AERONAUTICS AND TECHNOLOGY APPROPRIATION (80/_/0110), CONSTRUCTION OF FACILITIES PROGRAM, MINOR REVITALIZATION AT VARIOUS LOCATIONS, PROGRAM YEAR 2002 AND SUBSEQUENT, INCLUDES THREE-YEAR FUNDS ONLY** - Repair and Rehabilitation and Modification not in excess of \$1,500,000 per project. Funding is available for obligation purposes for three years.
- MISSION SUPPORT APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, MINOR CONSTRUCTION AND ADDITIONS AT VARIOUS LOCATIONS, PROGRAM YEAR 1995 THROUGH 2001. INCLUDES THREE-YEAR FUNDS ONLY** - Minor Construction of new facilities and additions to facilities at various locations, not in excess of \$1,500,000 per project, \$750,000 for program years 1995 and 1996. Funding is available for obligation purposes for three years.
- 40 **SCIENCE, AERONAUTICS AND TECHNOLOGY APPROPRIATION (80/_/0110), CONSTRUCTION OF FACILITIES PROGRAM, FOR FACILITY PLANNING, PROGRAM YEAR 2002 AND SUBSEQUENT, INCLUDES THREE-YEAR FUNDS ONLY** - Funding is available for obligation purposes for three years.



NASA Financial Management Manual

**MISSION SUPPORT APPROPRIATION (80_/_0112),
CONSTRUCTION OF FACILITIES PROGRAM, MASTER
PLANNING AND FACILITIES ENGINEERING FUNCTIONAL
LEADERSHIP ACTIVITIES NOT OTHERWISE PROVIDED FOR
FACILITY PLANNING AND DESIGN, PROGRAM YEAR 1998
THROUGH 2001, INCLUDES THREE-YEAR FUNDS ONLY -**

Funding is available for obligation purposes for three years.

**MISSION SUPPORT APPROPRIATION (80_/_0112),
CONSTRUCTION OF FACILITIES PROGRAM, PRELIMINARY
DESIGN FOR FACILITY PLANNING AND DESIGN, PROGRAM
YEAR 1995 THROUGH 1997, INCLUDES THREE-YEAR FUNDS
ONLY -** Preliminary Design not otherwise provided for facility planning and design. Funding is available for obligation purposes for three years.

- 41 HUMAN SPACE FLIGHT (HSF) APPROPRIATION (80_0111),
SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT)
APPROPRIATION (80_0110), RESEARCH AND PROGRAM
MANAGEMENT (R&PM) PROGRAM, PERSONNEL AND
RELATED SERVICES, PROGRAM YEAR 2002 AND
SUBSEQUENT.**

**MISSION SUPPORT (MS) APPROPRIATION (80_0112),
RESEARCH AND PROGRAM MANAGEMENT (R&PM)
PROGRAM, PERSONNEL AND RELATED SERVICES, PROGRAM
YEAR 1995 THROUGH 2001-** All personnel services and related compensation and benefits, including regular salaries, overtime, holiday pay, night work differential, premium pay, post differential and cost of living allowances, lump-sum leave payments, etc. Also includes related personnel benefits such as uniform allowances, suggestion awards, and the employer's share of FICA, retirement, life insurance and health insurance, as well as benefits for former personnel, severance pay and pay of personnel detailed to NASA. Too, includes the subsidized commuting program, shipment and/or storage of household goods for transferred employees, and reimbursement to the Office of Personnel Management for security investigations, and payments to other agencies and non-Government institutions for personnel training. Funding for FS 41 is available for obligation purposes for a one-year period.

NOTE: Fund Source 41 contains all elements of costs related to object class codes 11, 12, 13, 14, 15, 16, 17, 18, and 19, and object class codes 2200 and 2570 pertaining to transportation and storage of household effects. Includes the portions of 2520, 2530, 2538, 2617 and 4112 associated with the costs of providing training, obtaining security or EEO investigations, federal employment information and related services for civil servants. Also includes object class codes 3100 related to software and technical equipment for training.



NASA Financial Management Manual

Title V, (General Provisions) Section 509, of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, imposes the restriction that personnel compensation and benefits (OCC 11, 12, 13, 14, 15, 16, 17, 18, and 19) cannot be utilized for other object class purposes without the approval of the Appropriations Committees. The 506A Resources Authority Warrants, and 504 Allotment Authorizations, will reflect this restriction. These amounts shall not be utilized for other purposes without prior approval of Headquarters. The provisions of the Act are only applicable to NASA direct funds.

42 HUMAN SPACE FLIGHT (HSF) APPROPRIATION (80_0111), SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATION (80_0110), RESEARCH AND PROGRAM MANAGEMENT (R&PM) PROGRAM, LIMITATION TRAVEL, PROGRAM YEAR 2002, AND SUBSEQUENT.

MISSION SUPPORT (MS) APPROPRIATION (80_0112), RESEARCH AND PROGRAM MANAGEMENT (R&PM) PROGRAM, LIMITATION TRAVEL, PROGRAM YEAR 1995 THROUGH 2001 - Contains all transportation, per diem and related costs for employee travel. Also includes reimbursement for local transportation as well as taxi fares, rentals of passenger-carrying motor vehicles not associated with temporary duty travel (includes payments to non-U.S. Government sources only), and travel of non-NASA employees. Funding for FS 42 is available for obligation purposes for a one-year period.

NOTE: Fund Source 42 contains all elements of cost related to the NASA limitation on travel and transportation of persons contained in Title V (General Provisions), Section 501 of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, i.e., object class code 21XX, except payments to interagency motor pools since they were separately set forth in the budget schedules. The provisions of the Act are only applicable to NASA direct funds.

43 MISSION SUPPORT (MS) APPROPRIATION (80_/_0112), RESEARCH AND PROGRAM MANAGEMENT (R&PM) PROGRAM, RESEARCH OPERATIONS SUPPORT (ROS), PROGRAM YEAR 1995 THROUGH 2001, INCLUDES TWO-YEAR FUNDS ONLY - All program year 1995 through 2001 non-program-oriented activity costs (other than personnel and related services and limitation travel) such as lease, hire, maintenance and operation of administrative aircraft. Includes the purchase and hire of passenger motor vehicles; and maintenance and repair of real and personal property, and not in excess of \$200,000 per project for construction of new facilities and additions to existing facilities, repairs, and rehabilitation and modification of facilities. Also includes payments to interagency motor pools. Funding for FS 43 is available for obligation purposes for two years.



NASA Financial Management Manual

- 44 **SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATION (80X0110), CONSTRUCTION OF FACILITIES PROGRAM, DISCRETE PROJECTS, PROGRAM YEAR 2002, AND SUBSEQUENT** - Discrete project funding (except facility planning and design not otherwise provided for, repair, rehabilitation and modification, minor construction and environmental compliance, and restoration projects). Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- MISSION SUPPORT (MS) APPROPRIATION (80X0112), CONSTRUCTION OF FACILITIES PROGRAM, DISCRETE PROJECTS, PROGRAM YEAR 1995 THROUGH 2001** - Discrete project funding (except facility planning and design not otherwise provided for, repair, rehabilitation and modification, minor construction and environmental compliance, and restoration projects). Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 45 **SCIENCE, AERONAUTICS AND TECHNOLOGY APPROPRIATION (80X0110), CONSTRUCTION OF FACILITIES PROGRAM, ENVIRONMENTAL STUDIES, PROGRAM YEAR 2002 AND SUBSEQUENT** - Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- MISSION SUPPORT APPROPRIATION (80X0112), CONSTRUCTION OF FACILITIES PROGRAM, ENVIRONMENTAL COMPLIANCE, FINAL DESIGN, PROGRAM YEAR 1995 THROUGH 2001**- Final design not otherwise provided for environmental compliance and restoration. Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 46 **HUMAN SPACE FLIGHT APPROPRIATION (80X0111), CONSTRUCTION OF FACILITIES PROGRAM, ENVIRONMENTAL PROJECTS, PROGRAM YEAR 2002 AND SUBSEQUENT** - Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.



NASA Financial Management Manual

**MISSION SUPPORT APPROPRIATION (80X0112),
CONSTRUCTION OF FACILITIES PROGRAM,
ENVIRONMENTAL COMPLIANCE, OTHER THAN DESIGN-
VARIOUS LOCATIONS, PROGRAM YEAR 1995 THROUGH 2001-**
Environmental compliance. Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.

- 47 **HUMAN SPACE FLIGHT APPROPRIATION (80X0111),
CONSTRUCTION OF FACILITIES PROGRAM,
ENVIRONMENTAL STUDIES, PROGRAM YEAR 2002 AND
SUBSEQUENT -** Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.

**MISSION SUPPORT APPROPRIATION (80X0112),
CONSTRUCTION OF FACILITIES PROGRAM,
ENVIRONMENTAL COMPLIANCE, PRELIMINARY DESIGN,
PROGRAM YEAR 1995 THROUGH 2001-** Preliminary Design not otherwise provided for environmental compliance and restoration. Funding is available for initial obligation purposes up to three years. However, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.

- 48 **MISSION SUPPORT APPROPRIATION (80_/_0112),
PROGRAMMATIC ACTIVITY FOR SAFETY RELIABILITY AND
QUALITY ASSURANCE (SR&QA) AND SPACE
COMMUNICATION, PROGRAM YEAR 1995 THROUGH 2001-**
Programmatic activity for Safety, Reliability & Quality Assurance, and Space Communication Services. Includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This fund source may be used to finance carrier account activity for program year 1995 through 2001. This funding is available for obligation purposes for a two-year period.

- 49 **UNANTICIPATED DISASTER NEEDS -** Comprised of NASA program activity associated with research, development, operations, services, minor construction, maintenance, repair, rehabilitation and modification of real and personal property. Includes the purchase, hire, maintenance, and operation of other than administrative aircraft, necessary for the conduct and support of aeronautical and space research and development activities. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. FS-49 charges are financed by the 80X0108-94 appropriation.



NASA Financial Management Manual

- 50 **SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATION (80_0110), SPACE ACCESS AND TECHNOLOGY, ADVANCED SPACE TRANSPORTATION -** Funding for this program was provided by the transfer of funds to NASA from the Department of Defense (DOD) account 974/50400 pursuant of to authority contained in Public Law 103-335, 108 STATUE 2645. These funds will be used for Single-Stage-to-Orbit research and development at Phillips Laboratory, Albuquerque, New Mexico, to support NASA led construction of an Advanced Technology Demonstrator X vehicle, and to finish the original flight test program of the DC-X1 test vehicle. This funding is available for one year only.
- 51 **NATIONAL AERONAUTICAL FACILITIES (NAF) APPROPRIATION (80/_0113) -** Public Law 103-327 authorized the construction of new national wind tunnel facilities. Subsequently, NASA obtained approval to use funds for improving productivity of wind tunnel facilities and advancing the state of the art in aeronautics test and data acquisition technology.
- 52 **HUMAN SPACE FLIGHT (HSF) APPROPRIATION (80/_0111), TWO-YEAR FUNDING -** Comprised of NASA program activity, funded under the two-year HSF appropriation for PY 2000 and subsequent, associated with International Space Station. Includes development of research facilities. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges.
- 53 **HUMAN SPACE FLIGHT APPROPRIATION (80X0111), CONSTRUCTION OF FACILITIES PROGRAM FUNDING – PROGRAM YEAR 2000 AND SUBSEQUENT -** Construction of Facilities activities, including Discrete projects, Minor projects, and Facility Planning and Design, associated with International Space Station. Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 54 **HUMAN SPACE FLIGHT (HSF) APPROPRIATION (80/_0111), TWO-YEAR FUNDING.** Comprised of NASA program activity, funded under the two-year HSF appropriation for PY 2000 and subsequent, associated with Launch Vehicles and Payload Operations. Includes operations, services and the purchase, hire, maintenance, and upgrades to the Space Shuttle fleet, as well as integration and support for Shuttle payloads and Expendable Launch Vehicles (ELVs).



NASA Financial Management Manual

- 55 **HUMAN SPACE FLIGHT APPROPRIATION (80X0111),
CONSTRUCTION OF FACILITIES PROGRAM FUNDING –
PROGRAM YEAR 2000 AND SUBSEQUENT** – Construction of
Facilities activities, including Discreet projects, Minor projects, and
Facility Planning and Design, associated with Launch Vehicles and Payload
Operations. Funding is available for initial obligation purposes up to three
years; however, upon the incurrence of such initial obligation for an
approved project, the project funding shall remain available until expended.
- 0T **TRUST FUND ACCOUNTS** - Accounts used by NASA are 80X8550,
Endeavor Teacher Fellowship Trust Fund; 80X8978, Science, Space and
Technology Education Trust Fund; and 80X8980, Gifts and Donations,
National Aeronautics and Space Administration.



NASA Financial Management Manual

9121-57 OBJECT CLASS STRUCTURE - CONCEPT

This is a 4-digit field established to classify financial transactions by object class code for accounting and budgeting purposes. The first 3 digits will uniformly identify the classifications prescribed by the Office of Management and Budget (OMB). The last digit will further subdivide the codes to the detail level required for either OMB or NASA Headquarters reporting. See FMM Appendix 9121-57A.

The object class codes for the Travel and Transportation of Persons, 21XX, can also be utilized for summarizing data by "OMB Travel Purpose" categorizations. The OMB Travel Purpose is listed after the description of each 21XX object class.



NASA Financial Management Manual

9121-52A CODING FOR FUNCTIONAL MANAGEMENT FUNCTIONS

| CODES | | | DESCRIPTION OF FUNCTIONS |
|-------|----|----|--|
| 00 | XX | XX | <u>IFM DATA CONVERSION</u> |
| 00 | 00 | 00 | <u>Center Data Conversion to IFM</u> This function is entered in the controlling module for any cost that is not functional in nature, i.e., construction of facilities. |
| 10 | XX | XX | <u>MANAGEMENT AND OPERATIONS</u> |
| 10 | 01 | XX | <u>Center Management and Staff Functions</u> The cost of basic support services provided to Center Management and Staff Functions for PY 93 & subsequent will be Research Operations Support (ROS) funded. All other cost associated with these support service activities, i.e., program related will be funded by the benefitting program(s). |
| 10 | 01 | 01 | <u>Center Management</u> Activities relating to the general management (including planning and programming) of a NASA Center as an institution including its internal operation and external relationships to ensure effective accomplishment of mission objectives and adherence to Agencywide program, policies and procedures. For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs. For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding. NOTE: XX means that this is a high level code and should not be used for reporting in the FACS system. The lowest level code should be used for FACS. |



NASA Financial Management Manual

10 01 02

General and Patent Legal Services

Activities pertaining to the rendering of legal advice and services to key officials of NASA organizational elements. Activities related to patents of the legal, scientific and technical nature are also a responsibility of the legal staff.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 03

Personnel

Personnel management activities including determination of grade structure position classification, survey of compensation rates, recruitment and examination, training and career development, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 04

Management Engineering and Analysis

Activities pertaining to the analysis and evaluation of existing and proposed internal organizations and alignment of the organizational framework. Also covers the planning and conducting of studies.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



NASA Financial Management Manual

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 05

Procurement

Administration of activities including purchasing, contract negotiation, pricing policies and techniques, contract management, control of U.S. Government property in possession of contractors, small business program, acquisition, construction and use of industrial facilities, and other matters relating to procurement and industry relations.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 06

Programming and Budgeting

Activities including the formulation, presentation and execution of budgetary resource requirements for technical aerospace and administrative support programs. The programming and budgeting phases may comprise planning, development and review of budget estimates to support plans and operations; preparation of budget justification and presentation, and administration and control of apportionment, allocations, allotments, obligations and expenditures and major reprogramming and funds adjustments.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.



NASA Financial Management Manual

10 01 07

Financial Management

Includes the planning, development, implementation and monitoring of comprehensive systems to meet the financial information requirements of internal management; and to satisfy applicable laws, regulations and requirements imposed by external agencies such as Office of Management and Budget, Treasury, Office of Personnel Management, and the General Accounting Office. Specifically, controls and procedures must be utilized to assure; appropriation fund control, proper use of authorized funds, the collection of monies due the U.S. Government, the reporting of accurate cost data and financial control over assets.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 08

Other Staff Functions

Activities relating to the general overall aspects, responsibilities and assignments of the various staff functions, including Equal Employment Opportunity and Civil Rights Activities, to ensure effective accomplishment of mission objectives and adherence to agencywide program, policies, and procedures.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.



NASA Financial Management Manual

10 01 09

Management of Multiple Functions

This entails all activities relevant to those assigned staff functions to assure sound and effective management principles and procedures to ensure the meeting of objectives and goals and the effective and timely accomplishment of stated assignments and programs, includes supervisory and management functions at the directorate level.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 02 00

Program and Project Management

Those civil service activities involved in exercising program and project management at Center level to carry out responsibilities assigned to the respective Center program(s).

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 03 XX

Telecommunication Services

The cost of basic Telecommunication Services, except for the initial outfitting of program related building, for PY 93 & subsequent will be ROS funded. All other Telecommunication Services cost, i.e., program related will be funded by the benefitting program(s).

10 03 01

Local Telephone Service

Includes all costs associated with the provision of general telephone service whether leased or U.S. Government owned. Also includes the cost of telephone operators, preparation of the telephone directory and general clerical responsibilities.



NASA Financial Management Manual

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 03 02

Long Distance Service

Includes the cost of all services associated with the Federal Telecommunications System (FTS) Wide Area Telephone Service (WATS) message rate service, private line service (tie-lines or foreign exchange), and commercial long distance.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 03 03

Communications Message Center

Includes all costs relative to the operation of the Centers classified or unclassified record communications facility which includes leased or U.S. Government-owned teletype, facsimile, cryptographic and message processor equipment. Also for Telex, TWX, telegrams, mailgrams, the Advanced Record System (ARS).

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 03 04

Data Telecommunications Systems



NASA Financial Management Manual

Includes costs of all facilities (such as PSCN), services, and equipment that are primarily associated with the transmission of data (e.g., switches, multiplexers, terminals, modems, front-end telecommunications processors, etc.) rather than with the manipulations of data.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

10 03 06

Intra-Center Telecommunications

Includes the cost of all services, facilities and equipment and the operational maintenance thereof. Includes self-contained systems such as public address, intercommunication systems, emergency warning, utilities monitoring, radiation detection, environmental monitoring systems, fixed/mobile/portable radio services whether leased or U.S. Government owned. (Excludes Intra Center Data Transmission Systems which are found in 10-03-08.)

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 03 07

Operational Telecommunications Voice, Audio and Video Distribution and Technical Control Systems

Includes all costs for circuits, facilities, equipment, operational and maintenance dedicated to provide mission-oriented support to experimental work, simulations, static testing, breadboard checkouts, countdown and related launch operations, mission control centers, and crises emergency operations.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

10 03 08

Operational Data Telecommunications Systems



NASA Financial Management Manual

Includes costs of all circuits, facilities, service, software and equipment that are primarily associated with the transfer of data rather than the manipulation of data dedicated to provide mission-oriented support to experimental work, simulations, static testing, breadboard checkouts, countdown and related launch operations, mission control centers, and crises emergency operations.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

10 03 09

Radio Frequency Assignment and Allocation

Includes all telecommunications facilities, services, and equipment for radio frequency assignment, allocation, coordination range support, electromagnetic interference, and protection for radio stations (uplink & downlink types) belonging to and operated by NASA.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

10 03 10

Administrative and Management Telecommunications Service

Includes civil service & travel costs of operating Telecommunications Systems, not classified elsewhere in Function 10-03.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 04 XX

Transportation Services

The cost of basic Transportation Services, i.e., taxi, bus and general motor pool services for PY 93 & subsequent will be ROS funded. All other cost associated with these support service activities, i.e., program related will be funded by the benefitting program(s).

10 04 01

General Purpose Motor Vehicle (Motor Pool) Operations



NASA Financial Management Manual

Includes all costs relating to the operation of motor pools involved in the transportation of persons and cargo. These costs will include supervisor personnel directly assigned to this operation, drivers on a full-time basis, including civil service, contractors, and GSA; fuel, maintenance, repairs and materials costs; and off-site contract maintenance, accident costs, and rental or lease costs.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 04 02

General Purpose Mobile Equipment Operations

Includes general purpose mobile equipment which are items of equipment designed or modified for special use such as trucks with permanently mounted equipment, road graders, and bulldozers. This also includes equipment operation and rental costs. These costs will include equipment operators on a full-time basis, civil service and contractors, fuel, maintenance, repair and material costs, off-site contract maintenance and rental and lease costs.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 04 03

General Traffic Management Operations



NASA Financial Management Manual

Includes the cost of transportation for packing, packaging, crating, hauling and drayage, administrative and technical monitoring and control over transportation of non-project unique items by commercial carriers, rail and marine operations, rental and lease of vehicles not costed elsewhere. Also includes the cost of transportation by commercial carriers or other U.S. Government agencies, including special mission airlifts, and others. Does not include the costs of NASA aircraft used for transportation.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.



NASA Financial Management Manual

10 04 09

Administration and Management of Transportation Services

Includes civil service and travel costs of operating transportation services not otherwise classifiable in function 10-04.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 05 XX

Aircraft Operations

The operations cost of the Administrative Aircraft for PY 93 & subsequent will be ROS funded. All other aircraft service cost, i.e., program related will be funded by the benefiting program(s).

10 05 01

Administrative Aircraft

Includes all costs for equipment, maintenance, supplies and materials not included in function 10-08-07, operations, etc., for aircraft used primarily for transporting NASA personnel and cargo.

Aircraft identified within this category shall be consistent with the latest NASA Aircraft Inventory.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 05 02

Program Support Aircraft

Includes all costs for equipment, maintenance, supplies and materials not included in function 10-08-07, operations, etc., for aircraft used primarily for direct support of NASA programs and projects, including but not limited to, such activities as pilot proficiency, astronaut spaceflight readiness training, special-purpose cargo airlift, range surveillance, chase, and support of tracking and other remotely located sites.



NASA Financial Management Manual

Aircraft identified within this category shall be consistent with the latest NASA Aircraft Inventory.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

10 05 03

Research Aircraft

Includes all costs for equipment, maintenance, supplies and materials not included in function 10-08-07, operations, etc., for aircraft used primarily for research and development in aeronautics, applications, atmospheric and space-oriented programs.

Aircraft identified within this category shall be consistent with the latest NASA Aircraft Inventory.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

10 05 09

Administration and Management of Aircraft Operations

Includes civil service and travel costs of operating NASA aircraft not otherwise classifiable in function 10-05.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 06 XX

Medical Services

The cost of basic Medical Services provided to all employees through preventive medical programs and dispensary services for PY 93 & subsequent will be ROS funded. All other medical service cost, i.e., program related, e.g., astronaut medical care will be funded by the benefiting program(s).

10 06 01

Occupational and Environmental Health



NASA Financial Management Manual

Includes provisions for sick call; emergency treatment; job related medical surveillance examinations and certifications; voluntary health maintenance examinations and screening tests; physical fitness programs; immunizations; an Employee Assistance Program; and the recognition, evaluation, and control of occupational health hazards or stresses involving industrial hygiene, radiological health, potable water, food sanitation, hazardous wastes, and pesticides.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 06 09

Administration and Management of Medical Service

Includes civil service and travel costs of the operation of medical and environmental services not classifiable otherwise in function 10-06.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 07 XX

Printing and Reproduction Services

The cost of all Printing and Reproduction Services in support of the administrative staff requirements for PY 93 & subsequent will be ROS funded. All other service requirements cost, i.e., program related will be funded by the benefiting program(s).

10 07 01

Printing

Costs for printing services, whether contracted GPO services or commercial services. This includes collating, binding and other related printing services as performed.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



NASA Financial Management Manual

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 07 02

Reproduction

All costs related to reproduction such as xerox, copy setup for reproduction, collating, binding and other related reproduction services.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 07 09

Administration and Management of Printing and Reproduction Services

Includes civil service and travel costs of printing and reproduction services not otherwise classifiable in function 10-07.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 08 XX

Center Support Services

The cost of basic centrally managed Center Support Services, for PY 93 & subsequent will be ROS funded. All other required service cost, i.e., program related will be funded by the benefitting program(s).

10 08 01

Mail Service

All costs related to the internal mail distribution activities and postage related to mail, envelopes, packages, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



NASA Financial Management Manual

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 02

Supply Management

Activities relevant to the operations of supply management and also to include contractor or in-house tasks as performed.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 03

Other General and Administrative Support Services

Activities of minor costs not reportable elsewhere, but of such nature to be considered functionally; such as, consultants and experts, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 04

Lease of General and Administrative Equipment

General and administrative costs for the lease of small, minor costs equipment not reported elsewhere as a distinct function.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



NASA Financial Management Manual

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 05

Maintenance of General and Administrative Administrative Equipment

Includes all minor costs of maintenance of equipment not reported in another function and maintenance of small value equipment items.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 06

General and Administrative Equipment Acquisition

The purchasing costs of small value items, of minor expense and not reportable in other functions.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 07

General and Administrative Office Supplies, Furniture and Equipment

Includes costs identified as office materials, furniture or furnishings, fixtures, and equipment that support civil service personnel.

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



NASA Financial Management Manual

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 09

Administration and Management of Center Support Services

Includes civil service costs of Center support services not otherwise classifiable in function 10-08.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 09 00

Other Civil Service Costs

Includes costs related to paid leave, holidays, personnel benefits, severance pay, awards, unemployment compensation, and entitlements related to travel cost.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 10 00

Environmental Studies

The cost of all Environmental Studies on or related to Administrative buildings for PY 93 & subsequent will be ROS funded. All other studies/impact statement cost, i.e., program related will be funded by the benefiting program(s).

Includes the cost of professional environmental services associated with air assessments, asbestos surveys, site inspections, risk assessments, remedial investigations, feasibility studies, closure plans, waste minimization studies, wastewater system studies, environmental audits, environmental resource documents, environmental impact statements and related design and environmental studies.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



NASA Financial Management Manual

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 XX XX **FACILITIES SERVICES**

20 01 00 **Rental of Real Property**

The cost of all Rental of Real Property predominantly in support of Administrative staff for PY 93 & subsequent will be ROS funded. All other Rental of Real Property cost, i.e., program related will be funded by the benefiting program(s).

Includes the on or near-site lease and rental costs of land, trailers, permits, buildings, and easements where NASA is the lessee.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 02 XX **Facilities Management**

The cost of all Facilities Management support service activities, both Non-Facilities Maintenance related and Facilities Maintenance related, on or related to Administrative buildings for PY 93 & subsequent will be ROS funded. All other support service activities cost, i.e., program related will be funded by the benefiting program(s).

20 02 01 **Facilities Management - Non-Facilities Maintenance Related**

The costs, below directorate level, of general management, supervision, administration, planning and other activities of a related general nature (excluding any facilities maintenance related activities). Also includes civil service salaries and other in-house costs related to C of F construction projects.



NASA Financial Management Manual

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 02 02

Facilities Management - Facilities Maintenance Related

The costs, below directorate level, of facilities maintenance management, supervision, administration, planning and other activities of facilities maintenance related nature (other than actual direct facilities maintenance labor).

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 1995 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 03 XX

Facilities Design and Engineering

The cost of all Facilities Design and Engineering - General support service activities, on or related to administrative buildings for PY 1993 & subsequent will be ROS funded. All other general support service activities cost, i.e., program related will be funded by the benefiting program(s).

20 03 01

Facilities Design and Engineering - General

Includes the costs of activities (excluding those costs provided through C of F sources) involved in accomplishing feasibility studies, development of criteria, project design, construction supervision, inspection, and other activities of related facilities engineering functions for buildings identified as administrative, general, or support.

Costs will be assigned to this subfunction for buildings and structures identified in subfunction 20-04-01.



NASA Financial Management Manual

For PY 1994 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 1995 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 03 21

Facilities Design and Engineering - Project Unique

Includes the costs in support of Project Unique activities (excluding those costs provided through C of F sources) involved in accomplishing feasibility studies, development of criteria, project design, construction supervision, inspection, and other activities of related facilities engineering functions for buildings identified as technical facilities.

Costs will be assigned to this subfunction for buildings and structures identified in subfunction 20-04-21.

For PY 1994 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 1995 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 or 54.

20 04 XX

Facilities Maintenance

The cost of all Facilities Maintenance activities on or related to administrative buildings for PY 93 & subsequent will be ROS funded. All other maintenance cost, i.e., program related will be funded by the benefiting program(s).

The recurring day-to-day work required to preserve facilities (buildings, structures, grounds, utility systems, and collateral equipment) in such a condition that they may be used for their originally designated purpose over an intended service life. It includes the cost of labor, materials, and parts. Maintenance minimizes or corrects wear and tear and thereby forestalls major repairs (Facilities Maintenance does not include work on noncollateral equipment).



NASA Financial Management Manual

Maintenance vs. Repair

Repair (up to \$500,000) is a subset of the broad classification of "Facilities Maintenance". However, actual maintenance differs from repair in that maintenance is performing work on a facility which is operable, i.e., "fixing something that isn't broken". Repair is performing work on a facility that is not operable, i.e., "fixing something that is broken."

Facilities Maintenance includes all the below elements. However for reporting purposes, Facilities Maintenance will be reflected in functional series 20-05-XX for elements identified as Repair, Trouble Calls, or Service Requests.

Preventive Maintenance (PM) - Any dollar amount

Predictive Testing & Inspection (PT&I - subset of PM) - Any dollar amount

Grounds Care - Any dollar amount

Programmed Maintenance (PGM) - Any dollar amount

Repair - Up to \$500,000 - (Repair shall be costed under Routine Facilities Work functional codes 20 05 04 or 20 05 26.)

Trouble Calls (TC - subset of Repair) - Up to \$500,000

Replacement of Obsolete Items (ROI) - Up to \$500,000

Service Requests - Up to \$500,000 - (Service Requests shall be costed under Routine Facilities Work functional codes 20 05 01 or 20 05 22.)

NOTE: See the 20 09 XX series for the costing of maintenance performed on non-collateral facilities related equipment. See the 10 04 XX series for the costing of government or contractor provided mobile equipment (other than grass cutting equipment).

20 04 01 Maintenance

Includes the costs of labor (civil service or contract), materials, supplies, and parts expended in maintenance of the support buildings and structures included in the NASA Real Property Accountability System.

Consisting of: PM, PT&I, ROI, & PGM.



NASA Financial Management Manual

For PY 1994 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 1995 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 04 02

Grounds

Includes the cost of labor (civil service or contract), materials, supplies and parts expended in exterior pest and weed control, maintenance of all grassy areas, shrubs, swamps and water holding areas (lakes, ponds, lagoons, canals), fences, walls, grates, as included in the NASA Real Property Accountability System).

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Fences, walls, gates: 872

Grounds care, grass cutting, landscaping, gardeners: 910, 920, 932

Note: Included in this cost code is the cost of maintaining grounds care equipment such as mowers and tractors. See the 10 04 XX series for the costing of any other type of government or contractor provided mobile equipment.

For PY 1994 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 1995 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 05 XX

R&D/SFCDC and R&PM/OIG Funded Facilities and Environmental Work



NASA Financial Management Manual

The cost of all Funded Facilities and Environmental Work activities on or related to administrative buildings for PY 1993 & subsequent will be ROS funded. All other cost associated with these categories of work, i.e., program related will be funded by the benefiting program(s).

The 20 05 XX series contains facilities repairs, modifications, minor construction, and additions (institutional, program unique, and unforeseen program unique), as well as environmental compliance and restoration work (routine and unforeseen program unique).

Repair vs. Maintenance

Repair (up to \$500,000) is a subset of the broad classification of "Facilities Maintenance". However, actual maintenance differs from repair in that maintenance is performing work on a facility which is operable, i.e., "fixing something that isn't broken". Repair is performing work on a facility that is not operable, i.e., "fixing something that is broken".

For cost reporting purposes, the actual maintenance portion of "Facilities Maintenance" shall be reflected in functional series 20-04-XX. Facilities Repair shall be reported in this functional series (20-05-XX), as detailed below:

20 05 01

Routine Facilities Work (Other than Maintenance and Repair)

Service Requests (A new work requirement, not maintenance or repair):

Work not to exceed \$500,000

Modifications:

Work not to exceed \$500,000

Minor Construction and Additions:

Work not to exceed \$500,000

Note: Encompasses that span of facility project work carried out under the approval of the field Center and in support of institutional activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.



NASA Financial Management Manual

For PY 1994 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 1995 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 05 03

Environmental Compliance and Restoration Work - (Institutional)

Environmental compliance and restoration in support of institutional requirements:

Charges can only be for Institutional designated facilities. See NASA Facility Classification Codes under functions 20 04 XX and 20 06 07.

Work not to exceed \$200,000

Note: Encompasses that span of facility project work carried out under the approval of the field Center and in support of institutional activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.

For PY 1994 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 1995 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 05 04

Routine Facilities Work - (Repair)

Repair (Includes Trouble Calls):

Work not to exceed \$500,000

Note: Encompasses that span of facility project work carried out under the approval of the field Center and in support of institutional activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.



NASA Financial Management Manual

For PY 1994 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 1995 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 05 22

Minor Facility Projects - (Unforeseen Program Unique Needs)

Minor Construction and Additions, Rehabilitation, and Modifications in support of Program Unique requirements:

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.

Unforeseen Programmatic Needs:

Work in excess of \$200,000 but not to exceed \$750,000

For PY 1994 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 1995 through PY 98: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

20 05 23

Environmental Compliance and Restoration Work - (Program Unique)

Environmental Compliance and Restoration in support of Program Unique requirements:

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions

20 04 XX.

Work not to exceed \$200,000

Note: Encompasses that span of facility project work carried out under the approval of the field Center and in support of technical program activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.

For PY 1994 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.



NASA Financial Management Manual

For PY 1995 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

20 05 25

Environmental Compliance and Restoration Work

Environmental Compliance and Restoration in support of Program Unique requirements:

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.

Unforeseen Programmatic Needs:

Work in excess of \$200,000 but not to exceed \$750,000

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

20 05 26

Minor Facilities Projects - (Unforeseen Program Unique Repair Needs)

Repairs in support of Program Unique requirements

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.

Unforeseen Programmatic Needs:

Work in excess of \$200,000 but not to exceed \$750,000

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 through PY 98: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

20 06 XX

Utilities

The cost of all Utilities (including operations and maintenance of utilities related facilities) in support of designated administrative buildings for PY 93 & subsequent will be ROS funded. All other cost, i.e., program related will be funded by the benefiting program(s). To determine facility utilization algorithms: metering, engineering load estimates, square footage occupied, and/or commodity delivery history will be used as the basis to ensure equitable allocation(s).



NASA Financial Management Manual

Includes labor, material, and supply costs incurred in the provisions of utility services, including in-house generation as well as purchased services, and also includes plant operator maintenance costs.

20 06 01

Water

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 02

Sewage

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 03

Electricity

Purchased and self-generated electrical power used at a field Center.

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.



NASA Financial Management Manual

20 06 04

Natural Gas

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 05

Fuel Oil

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 06

Other Energy Sources

Coal, steam, propane, etc. - purchased and self-generated.

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

20 06 07

Central Utility Plant Operations & Maintenance -

Includes the cost of labor (civil service or contract), materials, supplies and parts expended in the operation of and plant operation maintenance of institutional central utility plants included in the NASA Real Property Accountability System.



NASA Financial Management Manual

Central utility plant systems include, but are not limited to, the collateral equipment inside the building itself such as: steam lines, condensate return lines, water lines and storage tanks, and pumping stations. Also included are attendant utility services such as the operation and maintenance of central automated utility control systems.

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Central sewage treatment plant: 831

Central heating plant: 821, 823

Central chilled water plant: 842-12 (see note below)

Note: This cost code shall not be used for any work outside of the 5 foot line of the plant, for any facilities maintenance to the structure of the plant itself, or for any other work other than plant operator maintenance to the central utility plant.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

20 07 XX

Custodial Services

The cost of basic Custodial Services for PY 93 & subsequent will be ROS funded. All other janitorial service cost, i.e., program related, e.g., special clean rooms will be funded by the benefitting program(s).

20 07 01

Janitorial Services

Includes costs involved in dusting, sweeping, cleaning, window washing, trash collection (including hauling and disposal fees to dumps, area incinerators, or land sites), within a multiple program building to a single collection point, pest control, and any special efforts required in clean rooms and special purpose areas.



NASA Financial Management Manual

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

20 08 XX

Operation of Facilities

20 08 01

Operation of Facilities (other than shops)

Includes the costs of operations of research apparatus and technical facilities operated in support of a field Center's research activities, including operator maintenance costs. (Technical facilities are listed in the NASA Technical Facilities Catalog (NHB 8800.5A).) Costs of operation of utility plants, process equipment, and construction equipment are not included in this activity.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

20 08 02

Operation of On-Site Shops - (Program Unique)

Includes labor, materials, and supply costs such as bench stock, expended in the operation of multi-program and research support shops, (e.g., model shops, and machine shops, etc.), and other shops which are primarily dedicated to the support of operations of facilities found under cost code 20 08 01.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

20 09 XX

Facilities Related Services and Non-collateral Equipment

The cost of basic Facilities Related Services (including Non-Collateral Equipment acquisitions, maintenance and/or replacement) for PY 93 & subsequent will be ROS funded. All other Facilities Related Services cost, i.e., program related, e.g., launch and landing fire protection and security will be funded by the benefitting program(s).



NASA Financial Management Manual

20 09 01

Facilities-Related Non-collateral Equipment Acquisitions

Acquisition of new and previously not existing general, non-collateral but facility-related equipment not more properly included in any other function.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

20 09 02

Security

Includes costs for in-house operations, travel, supplies and equipment, and contractual service incurred in providing for the protection of NASA facilities, property, and classified information, including control of classified information, establishment and control of restricted areas, control of visits and visitors, issuance of identification media, and promotion of employee security awareness.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

For PY 2002 & Subsequent: FS 36 and 44 are added using FPNs 5988 through 5999 for security, counter intelligence, and counter terrorism funding.



NASA Financial Management Manual

20 09 03

Fire Protection

Includes fire protection activity designed to protect personnel (NASA and NASA contractor), property, supplies, and equipment, and to identify and eliminate or control hazards.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

20 09 04

Facilities-Related Maintenance and Replacement of Non-collateral Equipment

Maintenance, modification, and replacement of general, non-collateral but facility-related equipment not more properly included in any other function.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 XX XX

TECHNICAL SERVICES

30 01 00

Administration and Management of Technical Services

Includes civil service and travel costs of the management of technical services not classifiable elsewhere in function 30.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.



NASA Financial Management Manual

30 02 XX

Automatic Data Processing

The cost of all ADP support to administrative staffs for PY 93 & subsequent will be ROS funded. All other ADP support cost, i.e., program related will be funded by the benefitting program(s).

Includes all costs associated with software and ADP equipment (including firmware), as defined in Computer Resources Management, NHB 2410.1_, as revised. Costs will be segregated at the 5th digit of the respective functional categories (shown below) based upon a determination of the distribution technique.

30-02-OX **General** - All costs in support of support of general business systems.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30-02-2X **Project Unique** - All costs in support of unique project activity.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

30 02 X1

Capital Investments

Includes the cost of equipment purchased at time of first Center, equipment already installed off-the-shelf and custom software of more than \$25,000, and leased and equipment unique to the support of ADP operations and site preparation.

See 30 02 XX for the appropriate fifth digit application and fund sources.



NASA Financial Management Manual

30 02 X2

Lease

Includes the cost of basic rental and extra use charges for all leased equipment and off-the-shelf and custom software, including maintenance charges if part of the central contract.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 02 X3

Maintenance

Includes the cost of contracts for equipment and off-the-shelf and custom software maintenance, including separate maintenance contracts for leased equipment and software.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 02 X4

Other Contractual Services

Includes ADPE time, system analysis and programming, operation, key punching, studies and contractual services.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 02 X5

Other Costs

Includes civilian salaries and all other costs associated with ADP off-the-shelf and custom software of \$25,000 or less and equipment.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 04 00

Operation of Fabrication Shops

Includes labor, materials and supply costs (not included in function 10 08 07) expended in the operation of shops which are primarily dedicated to the support of R&D or SFCDC programs.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.



NASA Financial Management Manual

30 05 00

Instrumentation Support

Includes the cost for acquisition, maintenance, repair, operation and calibration of instruments and appliances that benefit in-house effort and cannot be identified in advance to any specific R&D or SFCDC project. This includes the cost of operating a pool of reusable instruments and laboratory equipment.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

30 06 00

Safety, Reliability and Quality Assurance

Includes all costs for in-house operation, travel, supplies and equipment and contractual service for safety, reliability and quality assurance (SR&QA) activity in the following, but does not include SR&QA costs which are part of a larger contract:

- a. Management of SR&QA activity;
- b. Inspection, test and calibration and operation;
- c. Engineering support to projects;
- d. Procurement and contract administrative support;
- e. Hazard/Failure/Problem/Risk analysis and corrective actions;
- f. System safety.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

30 07 00

Safety (Industrial/Occupational)

The cost of basic Safety Services for PY 93 & subsequent will be ROS funded. All other safety related activity support cost, i.e., program related will be funded by the benefiting program(s).

Includes industrial safety activities as well as any general safety-related activity designed to protect personnel, property and to identify and eliminate or control hazards.



NASA Financial Management Manual

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 08 XX

Photographic and Imaging Services

The cost of all Photographic Services in support of the administrative staff requirements for PY 93 & subsequent will be ROS funded. All other service requirements cost, i.e., program related will be funded by the benefiting program(s).

30 08 01

Photographic Services

Includes all costs for photographic services for general center activities. Includes operation of motion picture and still camera equipment. Development, editing and repairing film and process prints. Applies unusual photographic techniques as required. Excludes the operation of film libraries integral to the public affairs functional area which will be charged to Public Affairs.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 08 21

Mission Imaging

Includes all costs associated with technical photo services for mission specific activities. Includes such items as image processing, data archiving, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

30 09 XX

Graphics and Drawings



NASA Financial Management Manual

The cost of all Graphics in support of the administrative staff requirements for PY 93 & subsequent will ROS funded. All other Graphic requirements cost, i.e., program related will be funded by the benefiting program(s).

30 09 01

Graphics

Includes all costs for graphics, related art work, drawings in support of center activity.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 09 21

Engineering Drawing

Includes all costs for engineering drawings, drafting, and CAD/CAM services.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.



NASA Financial Management Manual

30 10 XX

Scientific and Technical Information

The cost of basic Public Affairs programs, Headquarters' Aerospace Information and Library for PY 93 & subsequent will be ROS funded. All other Scientific and Technical Information service requirements cost, i.e., program related, e.g., Center Technical Libraries and additional exhibits will be funded by the benefitting program(s).

30 10 01

Library Services

Includes the costs of operating and supplying internal libraries, such as books, supplies, librarian, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 10 02

Public Affairs

Includes all costs for salaries, travel and purchase of general purpose equipment and supplies in connection with the performance of public information, supplies and materials not included in function 10-08-07, public services, media development and space science education program functions.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 10 03

Information Services

Includes the costs for information services, such as compilation, publication and dissemination of technical information.



NASA Financial Management Manual

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 11 00

Other Technical Services

The cost of all Technical Services in support of the administrative staff requirements for PY 93 & subsequent will be ROS funded. All Other Technical Service requirements cost, i.e., program related will be funded by the benefitting program(s).

Includes the costs for other technical services not included in the above reportable functions.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 12 XX

Environmental Operations

The cost of all Environmental Operations activity on or related to administrative buildings for PY 93 & subsequent will be ROS funded. All other cost associated with these categories of operations, i.e., program related will be funded by the benefitting program(s).

Includes all costs of in-house and contractor support for Environmental management and compliance activities such as solid and hazardous waste collection; storage and disposal; treatment facility operations; sampling and monitoring; contingency planning and emergency response; training; permitting; reporting; recordkeeping and data management; and related environmental activities required to continue operations.

30 12 01

Hazardous Waste Operations



NASA Financial Management Manual

Includes all costs of in-house and contractor support for the collection, storage, sampling, treatment and disposal of hazardous waste.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 12 02

Treatment Facility Operations

Includes all costs of in-house and contractor support for operation of water, wastewater, and groundwater remediation systems.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 12 03

Other Environmental Activities

Includes all costs of in-house and contractor support for solid waste (non-hazardous) management, sampling and monitoring, contingency planning and emergency response, training, permitting, recordkeeping, data management and related environmental activities.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, 50, 52 or 54 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct



NASA Financial Management Manual

40 00 00

On or Near Site Research Activity

Research, development and/or engineering activities performed on or near site to NASA centers not classifiable elsewhere in functions 10, 20, and 30.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, 50, 52 and 54.

60 00 00

Aircraft Operations

Federal Property Management Regulation 101-37 "Government Aviation Administration and Coordination" requires each Federal agency to establish an aircraft accounting system. The following functional accounts are established to track costs associated with NASA aircraft operations. These codes establish a distinction between aircraft costs and other project costs. They also separate fixed costs from variable costs by type of aircraft. Each type of aircraft currently in the NASA inventory is assigned a two-letter identifier as listed in the Aircraft Type Cross Reference Table, (see FMM Appendix 9121-52B). For aircraft specific expenses, enter the two-letter identifier in place of the "xx" in the account code. In the special case where the aircraft is identified as the project itself (such as the HARV aircraft, the X-29, the X-31, etc.), all Aircraft Specific expenses, fixed and variable (Codes 62-00-00 and 63-00-00), for that aircraft will be identified as project costs and not as aircraft costs. If a question arises concerning which code should be placed on a Procurement Request, the Center Flight Operations Office will be the final determinant. The appropriate OMB Object Class Codes (OCC) are listed after each functional code for reference and clarification. These new codes will accumulate the total costs of aircraft operations except for facilities costs which are currently identified/assigned to, and will continue to be accumulated under function code 20-04-08, "Aviation Facilities (Program Unique)."



NASA Financial Management Manual

61 00 00

Aircraft Purchase, Rental, Lease, or Charter

Enter the appropriate two-letter identifier from the Aircraft Type Cross Reference Table in the "x" position.

61 10 XX

Aircraft Purchases

Include the direct purchase cost of an aircraft, or the applicable cost of the purchase contract assigned to the accounting period.

OCC 31 21 To be funded by FS 43, 29, 34, 48, 52 or 54.

61 20 XX

Aircraft Rental, Lease, Charter Costs

Include the complete costs of any aircraft rental, lease, or charter.

OCC 21 19, 21 25, 21 35, 22 15, or 2590. To be funded by FS 42, 43, 29, 34, 48, 50, 52 and 54.

62 00 00

Aircraft Specific Expenses (Variable Costs)

Variable costs are those which vary as a function of flight time, or which are specific to the aircraft type. Enter the two-letter identifier code into the "xx" position.

62 10 XX

Maintenance Parts and Materials (Variable)

Include the costs of all parts and materials expended as a result of flight hours, cycles, or "on condition" (includes Airworthiness Directives, Time Compliance Technical Orders, and Maintenance Essential Directives). Include the cost of aircraft specific work that must be accomplished outside the host branch (e.g. sheet metal work), but do not include the cost of repairs or parts for project-specific equipment.

OCC 26 XX To be funded by FS 43, 29, 34, 48, 50, 52 and 54.

62 20 XX

Petroleum and Other Lubricants, (POL) (Variable)

Fuel, oil, hydraulics, oxygen, hydrazine, and other fluids consumed by the aircraft.

OCC 26 15 To be funded by FS 43, 29, 34, 48, 50, 52 and 54.

62 30 XX

Engine Overhaul and Major Component Repairs (Variable)

Include the cost of engine overhauls, and major component repairs (gearboxes, propellers, APUs, hot sections, etc.) greater than \$100,000.

OCC 25 38 and 25 79. To be funded by FS 43, 29, 34, 48, 50, 52 and 54.



NASA Financial Management Manual

62 40 XX

Crew Costs (Variable)

This will normally only include travel costs, since most crew costs are considered overhead or fixed costs. Include all transportation and per diem costs incurred by the flight crew (pilot, co-pilot, flight engineer) which are directly associated with operating the aircraft. This is ordinarily only per diem; however, if the crew must use commercial transportation to return to the center, (for example, after delivering an aircraft to a maintenance facility) the transportation cost should be included. Also include the travel costs of any maintenance personnel deployed to support the aircraft.

OCC 21 11 through 21 18, 21 21 through 21 22, and 21 51 through 21 55. To be funded by FS 42. Also include the costs of a crewmember hired on an hourly or part time basis, including contractors.

OCC 11 15, 11 25, 11 35, 11 45, 11 55, or 11 65. To be funded by FS 41.

Crew costs funded by a contract may utilize other fund sources, as appropriate.

63 00 00

Aircraft Specific Expenses (Fixed Costs)

63 10 XX

Maintenance Parts and Materials (Fixed)

Include the costs of all parts and materials, resulting from calendar inspections or any other inspections or work not related to flight hours or cycles.

OCC 26 XX. To be funded by FS 43, 29, 34, 48, 50, and 54.

63 20 XX

Aircraft Upgrades (Fixed)

Include the cost of all improvements, valued at more than \$5000.00, which permanently upgrade the basic capability of the aircraft to perform any existing or potential mission. If the upgrade is done in-house or under an existing contract (one that is defined below as an overhead expense), include only the cost of materials. If the work is done under a contract established specifically for the upgrade, use the total contract cost, or a pro-rata share if more than one aircraft is involved. If an upgrade is less than \$5000, account for it under 63 10 xx, Maintenance Parts and Materials (Fixed).

OCC 31 21. To be funded by FS 43, 29, 34, 48, 50 and 54.



NASA Financial Management Manual

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|----|----|----|--|
| 63 | 30 | XX | <u>Aircraft-Type Specific Training (Fixed)</u> Include the costs associated with operations, maintenance, and life-support training for a specific type aircraft. OCC 25 90 or 25 38. To be funded by FS 43, 29, 34, 48, 50, and 54. |
| 63 | 40 | XX | <u>Travel associated with Aircraft (Type) Specific Training (Fixed)</u> Include travel costs incurred as a result of aircraft specific training courses. Also include travel costs associated with cross-country proficiency or training flights. OCC 21 28, or 21 29. To be funded by FS 42. |
| 64 | 00 | 00 | <u>Administration and Management of Aircraft Operations</u> |
| 64 | 10 | 00 | <u>Civil Service Salaries</u> Include the salaries of all personnel whose duties directly contribute to the operation, maintenance, support, administration, and management of aircraft, using the following sub-classifications: |
| 64 | 10 | 10 | <u>Civil Service Salaries, Operations and Life Support</u> OCC 11 11 through 11 81. To be funded by FS 41. |
| 64 | 10 | 20 | <u>Civil Service Salaries, Maintenance and Logistics Support</u> OCC 11 11 through 11 81. To be funded by FS 41. |
| 64 | 10 | 30 | <u>Civil Service Salaries, Management and Administrative Support</u> OCC 11 11 through 11 81. To be funded by FS 41. |
| 64 | 20 | 00 | <u>Support Service Contracts</u> Include all other support service contracts which cannot be directly attributed to a particular aircraft and/or which are contractual functions generally applied to overhead expenses using the following sub-classifications: |



NASA Financial Management Manual

| | | | |
|----|----|----|---|
| 64 | 20 | 10 | <u>Support Service Contract, Maintenance and Logistics</u> OCC 25 40 or 25 79. To be funded by FS 43, 29, 34, 48, 50, 52 and 54. |
| 64 | 20 | 20 | <u>Support Service Contract, Operations and Life Support</u> OCC 25 40 or 25 79. To be funded by FS 43, 29, 34, 48, 50, 52 and 54. |
| 64 | 20 | 30 | <u>Support Service Contract, Management and Administration</u> OCC 2511. To be funded by FS 43, 29, 34, 48, 50, 52 and 54. |
| 64 | 30 | 00 | <u>Flight Operations Related Training</u> Include all training costs associated with flight operations and maintenance activities such as flight training, aviation management training, safety training, aviation administrative support training, maintenance training, and life support training. Do not include training requirements of a general nature which do not relate directly to aircraft operations, e.g., Supervisor and Manager Training, TQM training, word-processor or other training of a general administrative nature. OCC 25 90 or 25 38. To be funded by FS 43, 29, 34, 48, 50, 52 and 54. |
| 64 | 40 | 00 | <u>Travel Costs</u> Include all travel costs associated with managing a flight operation excluding travel to attend aircraft specific training. OCC 21 21, 21 22, and 21 55. To be funded by FS 42. |
| 64 | 50 | 00 | <u>Other Costs</u> Include all other costs that are peculiar to a particular flight operations office or the Center which are directly related to the operation, maintenance, or support of aircraft and which cannot be listed in any other category. Various OCC's as applicable. To be funded by FS 43, 29, 34, 48, 50, 52 and 54. |



NASA Financial Management Manual

69 00 00

Non-NASA Aircraft Purchases

These are products provided to non-NASA aircraft; e.g., fuel or transient maintenance services, repair parts, etc., which should be reimbursed by the agency operating the aircraft.

69 10 99

Maintenance Parts, Materials, and Services

OCC 25 XX or 26 XX. To be funded by FS 43, 29, 34, 48, 50, 52 and 54.

69 20 99

Petroleum and Other Lubricants (POL)

OCC 26 15. To be funded by FS 43, 29, 34, 48, 50, 52 and 54.

70 00 00

Integrated Financial Management (IFM) Data

The cost associated with the implementation, training and maintenance of the IFMP Agency and Center legacy systems.

70 01 01

Integrated Financial Management (IFM)

The cost associated with the implementation, training and maintenance of the IFMP Agency systems. To be funded by FS 41, 42 43, 29 and 54.

70 01 02

Integrated Financial Management (IFM) Legacy

The cost associated with the modification and maintenance of the Center legacy systems. To be funded by FS 41, 42 43, 29 and 54.



NASA Financial Management Manual

9121-52B AIRCRAFT TYPE CROSS-REFERENCE TABLE

| AIRCRAFT TYPE | CODE | CENTERS |
|-----------------------|------|---------------------------|
| DC-8-72 | 08 | ARC |
| YO-3A | 33 | ARC |
| C-141 | 41 | ARC |
| UH-60 | 60 | ARC |
| AH-1S | 13 | ARC |
| ER-2, TR-2 Series | 72 | ARC |
| AV-8 Series | 78 | ARC |
| LEARJET 20 SERIES | 24 | ARC, LERC, LARC, SSC |
| C-130 | 30 | ARC, WFF |
| | | |
| F-15 | 15 | DFRC |
| F-16 | 16 | DFRC |
| F-18 | 18 | DFRC |
| PA-30 | 83 | DFRC |
| B-52 | 52 | DFRC |
| SR-71 | 71 | DFRC |
| C-990 | 90 | DFRC |
| X-31 | 31 | DFRC |
| PIK-20E | 20 | DFRC |
| | | |
| G-1159B (G-III) | 03 | HQ |
| | | |
| BE-200 (KingAir/U-21) | 07 | JPL, WFF, MSFC, ARC, LARC |
| | | |
| G-1159 (STA or G-II) | 02 | JSC |
| KC-135 | 35 | JSC |
| WB-57 | 57 | JSC |
| B-747 | 74 | JSC, DFRC |
| T-38 | 38 | JSC, LARC, ARC |
| | | |
| B-737 | 73 | LARC |
| B-757 | 75 | LARC |
| BE-80 | 80 | LARC |
| UH-1H | 11 | LARC, KSC, WFF |
| | | |



NASA Financial Management Manual

9121-52B AIRCRAFT TYPE CROSS-REFERENCE TABLE CONTINUED

| AIRCRAFT TYPE | CODE | CENTERS |
|---------------|------|-------------------|
| DHC-6 | 06 | LERC |
| DC-9 | 09 | LERC |
| OV-10 Series | 10 | LERC,LARC |
| T-34 | 34 | LERC,LARC |
| G-159 (G-I) | 01 | LERC,MSFC,KSC,JSC |
| | | |
| F-27 | 27 | WFF |
| T-39 series | 39 | WFF |
| P-3 series | 42 | WFF |
| | | |



NASA Financial Management Manual

9121-57A OBJECT CLASS CODES AND DEFINITIONS

| XX | | OFFICE OF MANAGEMENT AND BUDGET CLASSIFICATIONS |
|----|----|---|
| XX | | NASA SUBCLASSIFICATIONS |
| 11 | | <u>PERSONNEL COMPENSATION</u> |
| | | Includes the total gross compensation (amounts before deductions) paid to NASA employees and employees of other Government agencies on detail to NASA for regular salary, lump-sum payments, overtime and holiday pay, Sunday premium and night work differential, post differentials, hazard pay, awards, supervisory differentials, and staffing differentials. |
| | | <u>Regular Salary</u> |
| | | Regular compensation for personal services. Payments of advances of pay for new appointees are also included. |
| 11 | 11 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 12 | Wage Grade full-time permanent employees (includes night differential and premium pay for physical hardship or hazard) |
| 11 | 13 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 14 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 15 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 16 | Intermittent employees |
| 11 | 17 | Reimbursable Details - Military Compensation for services of military employees of other U.S Government agencies on detail to NASA. |
| 11 | 18 | Reimbursable Details - Civilian Compensation for services of civilian employees of other U.S. Government agencies on detail to NASA. |
| 11 | 19 | All Cooperative Student Trainees NASA employees participating in approved programs which alternate work periods with study periods in an accredited college or university at either graduate or undergraduate level. |



NASA Financial Management Manual

Lump-Sum Payments

Total compensation paid in a lump sum upon termination of employment for unused annual leave.

- | | | |
|----|----|--|
| 11 | 21 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 22 | Wage Grade full-time permanent employees |
| 11 | 23 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 24 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 25 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 26 | Intermittent employees |
| 11 | 29 | All Cooperative Student Trainees |

Overtime

Premium pay for overtime hours worked.

- | | | |
|----|----|--|
| 11 | 31 | General Schedule (GS/GM) full-time permanent employees and Presidential Management Interns (PMIs) |
| 11 | 32 | Wage Grade full-time permanent employees |
| 11 | 33 | Scientific or Professional (ST), Senior Level (SL), and Excepted Service full-time permanent employees |
| 11 | 34 | Full-time temporary employees (Including Excepted Service, and Summer Program) |
| 11 | 35 | All part-time employees (Including Youth Opportunity) |
| 11 | 36 | Intermittent employees |
| 11 | 39 | All Cooperative Student Trainees |



NASA Financial Management Manual

Sunday Premium Pay and Night Work Differential

Sunday premium pay and night work differential paid to certain employees.

| | | |
|----|----|--|
| 11 | 41 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 42 | Wage Grade full-time permanent employees (includes only Sunday premium pay) |
| 11 | 43 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 44 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 45 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 46 | Intermittent employees |
| 11 | 49 | All Cooperative Student Trainees |

Post Differentials

Payments above basic rates of pay for service outside the contiguous 48 states and the District of Columbia (excludes cost of living allowances for Alaska, Hawaii and United States Territories which are to be recorded as personnel benefits). Includes salary differentials for hardship posts abroad and other payments above basic rates.

| | | |
|----|----|--|
| 11 | 51 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 52 | Wage Grade full-time permanent employees |
| 11 | 53 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 54 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 55 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 56 | Intermittent employees |
| 11 | 59 | All Cooperative Student Trainees |



NASA Financial Management Manual

Premium Pay for Physical Hardship or Hazard

Pay differential for irregular or intermittent duty involving unusual hardship or hazard.

- | | | |
|----|----|--|
| 11 | 61 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 63 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 64 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 65 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 66 | Intermittent employees |
| 11 | 69 | All Cooperative Student Trainees |

Awards Program

Includes the cost of cash payments under the Incentive and Space Act Awards Programs (i.e., cash awards for beneficial suggestions and foreign language awards).

- | | | |
|----|----|---|
| 11 | 71 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 72 | Wage Grade full-time permanent employees |
| 11 | 73 | Scientific or Professional (ST), Senior Level (SL), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees (Excludes awards to SES employees) |
| 11 | 75 | Performance awards for members of the Senior Executive Service of not more than 20 percent of basic rate of pay in addition to basic pay |
| 11 | 76 | Meritorious Executive Awards (rank) for members of the Senior Executive Service is 20% of base pay |
| 11 | 77 | Distinguished Executive Awards (rank) for members of the Senior Executive Service is 35% of base pay |
| 11 | 79 | Other |



NASA Financial Management Manual

Supervisory and Staffing Differentials

Includes: (1) Payments above basic rates of pay to an employee under the General Schedule who has supervisory responsibility for one or more employees not under the General Schedule, if one or more of the subordinate employees would, in the absence of such a differential, be paid more than the supervisory employee. (2) Payments above basic rates of pay to an employee under the General Schedule whose position is in grade GS-5 or 7 of the General Schedule; or a 2-grade - interval occupational series, as determined by the Office of Personnel Management.

- | | | |
|----|----|--|
| 11 | 81 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
|----|----|--|

Holiday Pay

Premium Pay for Holiday Hours Worked.

- | | | |
|----|----|--|
| 11 | 91 | General Schedule (GS/GM) full-time permanent employees and Presidential Management Interns (PMIs) |
| 11 | 92 | Wage Grade full-time permanent employees |
| 11 | 93 | Scientific or Professional (ST), Senior Level (SL), and Excepted Service full-time permanent employees |
| 11 | 94 | Full-time temporary employees (Including Excepted Service, and Summer Program) |
| 11 | 95 | All part-time employees (Including Youth Opportunity) |
| 11 | 96 | Intermittent employees |
| 11 | 99 | All Cooperative Student Trainees |

PERSONNEL BENEFITS

Includes the Federal Government's contribution under the Federal Employees Group Life and Health Insurance programs, the Civil Service Retirement program, the Federal Employees Retirement program and the Social Security program. Also included are notary fees, allowances for certain personnel based on duty at remote worksites, reimbursements for certain moving and related expenses and cost of living allowances for Alaska, Hawaii, and United States territories. All costs in this category and categories 15, 16 and 17 should be reported under function code 10-09-00, "Other Civil Service Costs" and UPN 037.



NASA Financial Management Manual

Federal Employees Group Life Insurance Program

Includes the cost of the Government's contribution to the FEGLI program.

- | | | |
|----|----|--|
| 12 | 11 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 12 | 12 | Wage Grade full-time permanent employees |
| 12 | 13 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 19 | Other |

Federal Employees Health Benefits Program

Includes the cost of the Government's contribution to the Employees' Health Benefits Program.

- | | | |
|----|----|--|
| 12 | 21 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 12 | 22 | Wage Grade full-time permanent employees |
| 12 | 23 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 29 | Other |

Civil Service Retirement Program

Includes the cost of the Government's contribution to the Civil Service Retirement System (CSRS).

- | | | |
|----|----|--|
| 12 | 31 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 12 | 32 | Wage Grade full-time permanent employees |
| 12 | 33 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 39 | Other |



NASA Financial Management Manual

Social Security Program

Includes the cost of the Government's contribution to the Social Security program.

- | | | |
|----|----|---|
| 12 | 41 | Federal Hospital Insurance Tax Used when only the Hospital Insurance portion of Social Security (Medicare) is applied to an employee. |
| 12 | 46 | General Schedule (GS/GM) full-time permanent FERS employees (Less Cooperative Student Trainees) |
| 12 | 47 | Wage Grade full-time permanent FERS employees |
| 12 | 48 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent FERS employees |
| 12 | 49 | Other (Cooperative Student Trainees and all non-permanent employees paying full social security) |

Used when both Old Age Survivors Disability Insurance (OASDI) and Hospital Insurance (HI) are applied to an employee who is not covered by FERS.

Federal Employees Retirement Program

Includes the cost of the Government's contribution to the Federal Employees Retirement System (FERS).

- | | | |
|----|----|--|
| 12 | 51 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 12 | 52 | Wage Grade full-time permanent employees |
| 12 | 53 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 59 | Other |



NASA Financial Management Manual

Subsistence and Temporary Expenses

Includes subsistence expenses of an employee and his immediate family while occupying temporary quarters incident to transfer to a new official duty station. This does not apply to new appointees.

- | | | |
|----|----|--|
| 12 | 61 | General Schedule (GS/GM) full-time permanent employees |
| 12 | 62 | Wage Grade full-time permanent employees |
| 12 | 63 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 69 | Other |

Real Estate Costs

Includes the expenses incurred by an employee from the sale of residence and the purchase of a new residence in connection with a change in official duty station when the old and new official duty stations are located within the 50 United States, its territories and possessions, the District of Columbia, the Commonwealth of Puerto Rico and the Canal Zone. Also includes the cost paid to contractors to provide relocation services such as home purchase, home search, property management, and mortgage financing assistance to employees transferring permanently between NASA Centers or from other Government agencies. This does not apply to new appointees.

- | | | |
|----|----|--|
| 12 | 71 | General Schedule (GS/GM) full-time permanent employees |
| 12 | 72 | Wage Grade full-time permanent employees |
| 12 | 73 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 74 | Relocation Services |
| 12 | 75 | Home Marketing Incentive Payments |
| 12 | 79 | Other |



NASA Financial Management Manual

Miscellaneous Moving Expenses

Includes a variety of miscellaneous expenses normally associated with changes in official duty stations. Also includes amounts paid to employees to recover the increased Federal, state, and local taxes incurred by a transferee when making a permanent change of station move. This does not apply to new appointees.

- | | | |
|----|----|--|
| 12 | 81 | General Schedule (GS/GM) full-time permanent employees |
| 12 | 82 | Wage Grade full-time permanent employees |
| 12 | 83 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 84 | Relocation Income Tax (RIT) Allowance |
| 12 | 89 | Other |

Other Personnel Benefits

Includes the cost of all other benefits, e.g., subsidies for commuting costs, uniform allowances, notary fees, allowances for certain personnel based on duty at remote worksites, cost of living allowances for Alaska, Hawaii, and United States territories, legislated additional contributions to the Civil Service Retirement and Disability Fund and employees share of payments authorized under P. L. 104-208, as amended.

- | | | |
|----|----|---|
| 12 | 91 | General Schedule (GS/GM) full-time permanent employees |
| 12 | 92 | Wage Grade full-time permanent employees |
| 12 | 93 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 94 | Agency Per Capita Contributions to the Civil Service Retirement and Disability Fund (FY 1995 through FY 1998) \$80 annual payments to OPM for each employee covered by the CSRS or FERS (in a pay or non-pay status) as of March 31, 1995 through 1998, in accordance with P.L. 103-226. |
| 12 | 95 | Civilian Personnel Benefits |
| 12 | 96 | Flexible Spending Accounts (FSAs) Administrative Fees |
| 12 | 98 | Includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation. |



NASA Financial Management Manual

- 12 99 Other, e.g. employer's share of payment from life insurance, health insurance, employee retirement, work injury, disabilities or death and professional liability insurance authorized by P. L. 104-208, as amended and P. L. 106-58.
- 13 **SPECIAL PERSONAL SERVICES PAYMENTS AND BENEFITS FOR FORMER NASA PERSONNEL**
- Includes pensions, annuities, and other benefits due former employees or survivors thereof based (at least in part) on the length of service provided to the Government, other than benefits paid from funds financed from employer and/or employees contributions and premiums. Also includes severance pay, voluntary separation incentive pay, unemployment compensation for federal employees, Agency reimbursement to civil service retirement and disability funds for reemployed annuitants, and legislated additional contributions to the Civil Service Retirement and Disability Fund.
- 13 11 Payments to OPM for Reemployed Annuitants
- Compensation of persons not reportable to OPM as federal employees. Represents payments by an Agency employing an annuitant to reimburse the civil service retirement and disability fund for the annuity paid to that employee as required by P.L. 94-397.
- 13 12 Severance Pay Payments made to former employees involuntarily separated from employment.
- 13 13 Unemployment Compensation for Federal Employees (UCFE)
- Unemployment compensation benefit costs reimbursed through the Department of Labor (DOL) to the states for former Federal employees.
- 13 14 Voluntary Separation Incentive Payments
- Payments made to each employee as an incentive ("buy-out") for early voluntary separation from employment.
- 13 15 Agency Contributions (due to voluntary separation incentive payments) to the Civil Service Retirement and Disability Fund
- 9% of final basic pay paid to OPM for each CSRS employee who took early retirement and accepted a "buy-out", in accordance with P.L. 103-226.
- 13 16 Benefits for Former Personnel



NASA Financial Management Manual

14

THRIFT SAVINGS PROGRAM

Includes the cost of the Government's contribution to the Thrift Savings Plan for employees in the Federal Employees Retirement System (FERS).

14 11 Thrift Savings Plan Basic Contribution

Includes the mandatory one percent contribution the government must pay to the Thrift Savings Plan for employees in the Federal Employees Retirement System.

14 21 Thrift Savings Plan Matching Contributions

Includes the contribution the government must pay to the Thrift Savings Plan to match voluntary investments made by employees in the Federal Employees Retirement System.

15 **RECRUITMENT BONUSES**

Amounts paid to newly appointed employees as an incentive in hiring highly qualified candidates for difficult to fill positions.

15 11 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)

15 13 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees

15 14 Full-time temporary employees (Less Cooperative Student Trainees)

15 15 All part-time employees (Less Cooperative Student Trainees)

15 16 Intermittent employees

16 **RELOCATION BONUSES**

Amounts paid to current highly qualified employees as an incentive to relocate to a position that is difficult to fill in a different commuting area.

16 11 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)

16 13 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees

16 14 Full-time temporary employees (Less Cooperative Student Trainees)

16 15 All part-time employees (Less Cooperative Student Trainees)

16 16 Intermittent employees



NASA Financial Management Manual

17

RETENTION ALLOWANCES

Amounts paid to retain a current employee if the unusually high or unique qualifications of the employee or special needs of NASA for the employee's services make it essential to retain the employee.

- | | | |
|----|----|--|
| 17 | 11 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 17 | 13 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 17 | 14 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 17 | 15 | All part-time employees (Less Cooperative Student Trainees) |
| 17 | 16 | Intermittent employees |

18

REPAYMENT OF STUDENT LOAN ALLOWANCES

Amounts paid to prospective hires as well as current employees as an incentive in recruiting and retaining highly qualified candidates for difficult to fill positions.

- | | | |
|----|----|---|
| 18 | 11 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 18 | 12 | Wage Grade full-time permanent employees |
| 18 | 13 | Scientific or Professional (ST) Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 18 | 14 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 18 | 15 | All part-time employees (Less Cooperative Student Trainees) |
| 18 | 16 | Intermittent employees |
| 18 | 19 | All Cooperative Student Trainees |

19

REFERRAL BONUS

Amounts paid to a current employee for the referral of a job applicant who is selected and successfully employed. Cash payments are included under the Incentive Awards Program.



NASA Financial Management Manual

- 19 11 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)
- 19 13 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 19 14 Full-time temporary employees (Less Cooperative Student Trainees)
- 19 15 All part-time employees (Less Cooperative Student Trainees)
- 19 16 Intermittent employees

21 **TRAVEL AND TRANSPORTATION OF PERSONS**

Includes transportation of Government employees or others, per diem allowances or reimbursement of actual expenses and other expenses incident to travel, which are to be paid by the Government either directly or by reimbursing the traveler while in an authorized travel status and in accordance with the NASA Travel Regulations. This consists of travel away from official station, local travel and transportation in and around the official station of an employee, commercial transportation charges, rental of passenger cars, charter of conveyances and expenses incidental to the operation thereof. It also includes mileage allowances for use of privately owned vehicles; bus or taxi fares (including tips) whether used for local transportation or for travel away from a designated post of duty.

Program Travel

Includes the cost of travel associated with effort required to direct, coordinate, and manage specific NASA programs and projects. This type of travel is further identified as either domestic or foreign: Domestic - Travel within the 50 states, District of Columbia, Puerto Rico, and areas and Centers in the Republic of Panama made available to the United States. The following object classes are for use in Travel Manager.

Foreign - All other travel

- 21 11 Development Programs (Domestic)

Includes the transportation of persons, per diem allowances and other incidental expenses associated with management of those programs, which encompass the design, fabrication, assembly and acceptance, by NASA of any end-item of development hardware. For example: Viking, Shuttle, Pioneer, Mariner, Nimbus, etc. (OMB Travel Purpose - Site Visit)
- 21 12 Development Programs (Foreign except Russian)

Same as 21 11
(OMB Travel Purpose - Site Visit)



NASA Financial Management Manual

- 21 13 Research, Technology & Study Programs (Domestic)
- Includes the transportation of persons, per diem allowances and other incidental expenses associated with management of NASA research and experimentation on materials, avionics, propulsion, thermodynamics, etc. Includes management of contracts for special studies and analysis.
- (OMB Travel Purpose - Site Visit)
- 21 14 Research, Technology & Study Programs (Foreign except Russian)
- Same as 21 13
(OMB Travel Purpose - Site Visit)
- 21 15 System Tests & Launch Operations (Domestic)
- Includes the transportation of persons, per diem allowances and other incidental expenses associated with major static or airborne systems tests at NASA Centers and also travel related to space vehicle launches. Examples of system tests include: Shuttle latitude tests at Flight Research Center, Hyperbolic module testing at White Sands, etc. Also includes pre- and post (test and launch) activities such as checkout, data evaluation, etc.
- (OMB Travel Purpose - Site Visit)
- 21 16 System Tests & Launch Operations (Foreign except Russian)
- Same as 21 15
(OMB Travel Purpose - Site Visit)
- 21 17 Engineering, Construction and Maintenance of Facilities (Domestic)
- Includes the transportation of persons, per diem allowances and other incidental expenses associated with the preparation, review, coordination, approval, and management of Facilities Programs including:
- Preliminary engineering reports
 - Engineering drawings and specifications
 - Construction work packages
 - Inspection and quality control
 - Maintenance and repair
 - Other management direction and coordination
- (OMB Travel Purpose - Site Visit)
- 21 18 Engineering, Construction and Maintenance of Facilities (Foreign except Russian)
- Same as 21 17
(OMB Travel Purpose - Site Visit)



NASA Financial Management Manual

21 19

Contract, Charter, or Lease of Passenger Aircraft

Operation, maintenance, and use of aircraft, under contract, charter or lease arrangements, used principally for the transport of passengers in connection with Program Travel.

(OMB Travel Purpose - Site Visit)

Management Operations Travel

Includes the cost of travel which is for the direction and coordination of general management matters. It also includes travel by functional managers in such areas as personnel, financial management and procurement of an administrative nature which is performed without regard to the programs or projects which are carried out at an Center. This category includes the cost of travel in and around the Centers; travel of unpaid members of research advisory committees, rental of passenger-carrying motor vehicles not associated with temporary duty travel; and initial duty station, permanent change of assignment, and other family travel expenses. This type of travel is further identified as either domestic or foreign:

Domestic - Travel within the 50 states, District of Columbia, Puerto Rico, and areas and Centers in the Republic of Panama made available to the United States.

Foreign - All other travel except Russian

The following object classes are for use in Travel Manager.

21 21

General Administrative Travel (Domestic)

Includes transportation of persons, per diem allowances, and other incidental expenses associated with participation in any administrative institutional management activities, and not related to direct R&D, SFCDC, SAT, HSF, C of F, and programmatic MS (FS-48 activities) programs.
(OMB Travel Purpose - Information Meeting)

21 22

General Administrative Travel (Foreign except Russian)

Same as 21 21

(OMB Travel Purpose - Information Meeting)

21 23

Permanent Change of Station (Domestic)

Includes transportation of persons, per diem allowance, and other incidental expenses associated with the following:

- A new employee reporting to the initial duty station, where the new hire has been determined to be eligible for reimbursement
- A change of assignment to a new permanent duty station
- Family travel expense associated with the above (OMB Travel Purpose - Relocation Travel)



NASA Financial Management Manual

- 21 24 Permanent Change of Station (Foreign except Russian)
Same as 21 23
(OMB Travel Purpose - Relocation Travel)
- 21 25 Contract, Charter or Lease of Passenger Aircraft
Operation, maintenance, and use of aircraft, under contract, charter or lease arrangements, used principally for the transport of passengers in connection with administrative travel.
(OMB Travel Purpose - Information Meeting)
- 21 28 Training Travel - TDY (Domestic)
Includes transportation of persons, per diem allowances, and other incidental travel expenses associated with TDY travel for training purposes.
(OMB Travel Purpose - Training)
- 21 29 Training Travel - TDY (Foreign except Russian)
Same as 21 28
(OMB Travel Purpose - Training)
- 21 31 Scientific and Technical Meetings, Seminars & Symposia (Domestic)
Includes transportation of persons, per diem allowance, and other incidental expenses associated with attendance at meetings related to the technical and scientific mission of NASA, without making a speech or presentation or delivery of a paper, other than participation in a training course. For example:
American Institute of Aero & Astronauts (AIAA)
NASTRAN Symposium
American Astronomical Society (AAS)
Aerospace Safety Advisory Panel (ASAP)
International Astronautical Federation (IAF)
(OMB Travel Purpose - Conference Attendance)
- 21 32 Scientific and Technical Meetings, Seminars & Symposia (Foreign except Russian)
Same as 21 31
(OMB Travel Purpose - Conference Attendance)



NASA Financial Management Manual

- 21 33 Speech or Presentation Travel (Domestic)
- Includes transportation of persons, per diem allowances, and other incidental travel expenses associated with the making of a speech or presentation or the delivering of a paper, related to the technical and scientific mission of NASA, other than participation in a training course.
(OMB Travel Purpose - Speech or Presentation)
- 21 34 Speech or Presentation Travel (Foreign except Russian)
- Same as 21 33
(OMB Travel Purpose - Speech or Presentation)
- 21 35 Contract, Charter, or Lease of Passenger Aircraft
- Operation, maintenance, and use of aircraft, under contract, charter or lease arrangements, used principally for the transport of passengers in connection with Scientific and Technical Development Travel.
(OMB Travel Purpose - Conference Attendance)
- 21 41 Local Transportation
- Includes personnel travel in and around the official station of the employee, including tolls, parking fees, taxis, etc. for other than TDY travel.
(OMB Travel Purpose - Other Travel)
- 21 42 Rental of Passenger-Carrying Vehicles
- Includes the cost of vehicles used by NASA Centers for other than TDY travel when such vehicles are obtained under contract, lease or rental arrangements.
(OMB Travel Purpose - Other Travel)

Note:

- a. Charges to 2142, U.S. Government transactions for interagency motor pools, will be recorded against FS-3 and FS-23 (Operation of Center) for all program year 91 and prior activity; FS-4, FS-14 and FS-23 for program years 92, 93, and 94; FS-23 and FS-43 for program year 95 through 2001, and FS 23, 29, and 54 for PY 2002 and subsequent activity.
- b. Charges to 2142, non-U.S. Government transactions, will be recorded against FS-2 and FS-22 (limitation travel) for program year 94 and prior, FS-22 and FS-42 (limitation travel) for program year 95 and subsequent.



NASA Financial Management Manual

- 21 43 Non-NASA Employees
- Includes transportation of persons, per diem, and other incidental expenses for all non-NASA employees (except military and civilian detailees), such as unpaid members of research advisory committees and pre-employment interviews for NASA excepted positions.
(OMB Travel Purpose - Special Mission Travel)
- 21 44 Training Travel - Local
- Includes personal travel in and around the official duty station of the employee for expenses associated to training which includes tolls, parking fees, taxis, mass transit, etc.
(OMB Travel Purpose - Training)
- 21 45 Special Mission Travel (Domestic)
- Includes transportation of persons, per diem allowances, and other incidental expenses associated with:
- Providing security to a person or a shipment (diplomatic pouch)
 - Movement of witnesses from residence to other locations
- (OMB Travel Purpose - Special Mission Travel)
- 21 46 Special Mission Travel (Foreign except Russian)
- Same as 21 45
(OMB Travel Purpose - Special Mission Travel)
- 21 47 Entitlement Travel (Domestic)
- Includes transportation of persons, (employee or dependent), per diem advances and other expenses to which a person is entitled to as a result of an assignment, such as:
- Home Leave
 - Evacuation and adverse condition travel
 - Death of employee and deceased dependents
 - Educational travel
 - etc.
- (OMB Travel Purpose - Entitlement Travel)
- 21 48 Entitlement Travel (Foreign except Russian)
- Same as 21 47
(OMB Travel Purpose - Entitlement Travel)

Scientific and Technical Development Travel



NASA Financial Management Manual

Includes the cost of travel associated with attendance at scientific and technical meetings, seminars, and symposia, not related to specific programs and projects. Such travel is further identified as either domestic or foreign:

Domestic - Travel within the 50 states, District of Columbia, Puerto Rico, areas and Centers in the Republic of Panama made available to the United States.

Foreign - All other travel

Russian Travel Only

Includes the cost of travel associated with effort required to direct, coordinate, and manage specific NASA programs and projects. This type of travel is identified as foreign.

The following object classes are for use in Travel Manager.

- | | | |
|----|----|--|
| 21 | 51 | Development Programs (Foreign - Russian Travel) |
| | | Same as 21 12 (OMB Travel Purpose - Site Visit) |
| 21 | 52 | Research, Technology & Study Programs (Foreign -Russian Travel) |
| | | Same as 21 14 (OMB Travel Purpose - Site Visit) |
| 21 | 53 | System Tests & Launch Operations (Foreign - Russian Travel) |
| | | Same as 21 16 (OMB Travel Purpose - Site Visit) |
| 21 | 54 | Engineering, Construction and Maintenance of Facilities (Foreign - Russian Travel) |
| | | Same as 21 18 (OMB Travel Purpose - Site Visit) |
| 21 | 55 | General Administrative Travel (Foreign - Russian Travel) |
| | | Same as 21 22 (OMB Travel Purpose - Information Meeting) |
| 21 | 56 | Permanent Change of Station (Foreign - Russian Travel) |
| | | Same as 21 24 (OMB Travel Purpose - Relocation Travel) |
| 21 | 57 | Training Travel - TDY (Foreign - Russian Travel) |
| | | Same as 21 29 (OMB Travel Purpose - Training) |



NASA Financial Management Manual

21 58 Special Mission Travel (Foreign - Russian Travel)

Same as 21 46

(OMB Travel Purpose - Special Mission Travel)

21 59 Entitlement Travel (Foreign - Russian Travel)

Same as 21 48

(OMB Travel Purpose - Entitlement Travel)

Scientific and Technical Development Travel

Includes the cost of travel associated with attendance at scientific and technical meetings, seminars, and symposia, not related to specific programs and projects.

The following object classes are for use in Travel Manager.

Such travel is further identified as foreign:

21 61 Scientific and Technical Meetings, Seminars & Symposia (Foreign - Russian Travel)

Same as 21 32

(OMB Travel Purpose - Conference Attendance)

21 62 Speech or Presentation Travel (Foreign - Russian Travel)

Same as 21 34

(OMB Travel Purpose - Speech or Presentation)

Travel and Transportation of Persons

The following object classes are for use in the IFM-MM module.

21 80 All domestic travel

V2A Travel Domestic

21 90 All foreign travel - excluding Russia

V2B Travel Foreign Excluding Russian

21 95 Foreign travel – Russia

V2C Travel Foreign Russian

22 **TRANSPORTATION OF THINGS**



NASA Financial Management Manual

Contractual charges for the transportation of things and the care of such things while in the process of being transported. It includes postage used in parcel post, rental of trucks or other transportation equipment, and reimbursements to Government personnel for the authorized movement of household effects or house trailers. It excludes transportation paid by a vendor, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.

22 00 Transportation of Things

V1 Transportation of Things

23 **RENT, COMMUNICATIONS AND UTILITIES**

Rents (excluding transportation equipment), communications, and utility services. Rents include charges for possession and use of land, structures, or equipment owned by another, the possession of which is to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. Payments subsequent to the acquisition of title should be classified as equipment.

23 11 Rental Payment to GSA

Rental of space and rent related services assessed by GSA as rent use by either NASA or contractor personnel, formerly known as standard level user charges. Excludes charges for additional services provided by GSA, e.g., extra protection, extra cleaning, or extra alterations, which are classified under 253X.

X1 Lease or Rental of GSA Facilities

23 21 Rental Payments to Others

Possession and use of commercial space, conference rooms, land, and structures leased from a Non-Federal source. Note: Rental payments to agencies other than GSA for space, land, and structures that are subleased or occupied by permits regardless of whether the space is owned or leased will be classified under 25 3X Purchases of Goods and Services from Government Accounts.

X2 Lease or Rental of GSA Facilities

23 30 Communications

Transmission of messages or data, postage and related items. Includes rental of Information Technology (IT) equipment and software.

W1 Rental of Equipment

X3 Lease or Rental of Communications, Utilities, and Misc.

23 4X **Utilities**



NASA Financial Management Manual

Utility services.

23 41 Electricity

Purchase of electric power.

S112 Electric Services

23 42 Water

Purchase of water.

S114 Water Services

23 43 Natural Gas

Purchase of natural gas.

S111 Gas Services

23 49 Other Utilities

Purchase of all other utilities not classified.

S11 Telephone and Other Utilities

24 **PRINTING AND REPRODUCTION**

Comprise contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of NASA and commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specifically printed or assembled to order, and printed envelopes and letterheads. Also includes Photostatting, blueprinting, microfilming, and other photographic reproduction.

Printing and duplication includes job work done on printing presses which utilize printers' type plates, or engraving; lithographing; multigraphing, reproduction with machines employing photographically made plates, related photo-reproduction work, the use of varityping or other substitutes for typesetting for reproduction by photo mechanical means; reproductions by the spirit process; mimeographing; and the use of stencils or direct image plates prepared by ordinary typewriters.

NOTE: This object class consists of both (a) printing and binding as defined in the Government Printing and Binding Regulations issued by Joint Committee on Printing, and (b) reproduction of the type which does not come within the Joint Committee's definition.

24 11 Printing and Reproduction

Printing, duplicating, photostatting, blueprinting, microfilming, photographic reproduction, and binding services.



NASA Financial Management Manual

T Photographic, Mapping, Printing and Publication Services

25

OTHER CONTRACTUAL SERVICES

Contractual services for advisory and assistance services, payments for medical care, research and development contracts and cooperative agreements with commercial firms, purchases of goods and services from Government accounts. Operation and Maintenance of Facilities and Equipment, operations of GOCOs, Payments for Medical Care, research and development contracts, and other services not otherwise classified.

25

1X

Advisory and Assistance Services

Contracts for advisory and assistance services required to support or improve organization policy development, decision-making, management, and administration; support program or project management and administration; provide management and support services for research and development activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Also includes interagency agreements for consulting services. Such services may take the form of information, advice, opinions, alternatives, analyses, evaluations, recommendations, training and technical support.

25

10

Advisory and Assistance Services

H Quality Control, Testing and Inspection Services

25

11

Management and Professional Support Services

Contracts that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities, or systems. These functional management services that support the Agency mission include: support services for Headquarters Offices, program management, logistics management, project oversight and reporting, data collection, budgeting, accounting, performance auditing, and administrative and technical support for conferences and training programs. Excludes auditing of financial statements, which is classified as Other Services. All funds in this category should be reported under Function Code 10-01-XX Center Management and Staff Functions, 30-06-00 Safety, Reliability and Quality Assurance (SR&QA) or 10-10-00 Environmental Studies.

R4 Professional, Advisory, and Assistance Services

U Education and Training Services



NASA Financial Management Manual

- 25 12 Studies, Analysis, and Evaluations
- Contracts that provide organized, analytic assessments and evaluations in support of policy development, decision-making, management or administration. Includes technical documentation in support of R&D activities. Also includes models, methodologies, and related software supporting studies, analyses, or evaluations. All funds in this category should be reported under functions 10-01-XX Center Management and Staff Functions or 30-11-00 Other Technical Services, 30-06-00 SR&QA or 10-10-00 Environmental Studies.
- B Special Studies and Analyses – Not R&D
- 25 13 Engineering and Technical Services
- Contracts used to support a program office during the acquisition phase of the life cycle by providing system engineering and technical direction to ensure effective operation and maintenance of or provide direct support to a major system essential to the development, production, or maintenance of that system. Excludes routine engineering services, such as IT services and architectural and engineering contracts. All funds in this category should be reported under function 30-11-00 Other Technical Services.
- L Technical Representative Services
- 25 2X **Other Commercial Services Contracts**
- Contractual commercial services with the public for support of various operational activities.
- 25 20 Other Commercial Services Contracts
- F Natural Resources Management
- R67 Administrative, Management, and Other Support Services
- 25 29 Miscellaneous IT Services
- Contractual services with the public for studies, system analyses and designs, software programming, use of contractor-held computer capacity, computer performance evaluations, and capacity management.
- D Automated Data Processing and Telecommunication Services
- 25 3X **Purchases of Goods and Services from Government Accounts**
- Purchases of goods and services from other Federal agencies or accounts. Includes interagency agreements for contractual services goods and services financed through transfers between Federal and trust fund accounts under the Economy and Space Act. Excludes interagency contracts for consulting services and payments made to other agencies for services of civilian or military personnel on reimbursable detail.



NASA Financial Management Manual

- 25 30 Purchases of Goods and Services from Government Accounts
- IA Federal Interagency Agreements for Goods and Services
- 25 38 Other Goods and Services from Government Accounts - Interagency
- Contractual services with Federal agencies for other activities not classified. Excludes Interagency Contracts for Advisory and Assistance Services (see 2514).
- IB Other Goods and Services from Government Accounts - Interagency
- 25 40 Operation and Maintenance of Facilities
- Includes funds for the operation of Government-Owned Contractor Operated facilities, including those engaged in research and development. Also includes service contracts, routine repairs of facilities and upkeep of land. Excludes alterations, modifications or improvements to facilities and land classified under 32XX.
- C Architect and Engineering Services – Construction
- M Operation of Government – Owned Facilities
- S2 Housekeeping Services
- 25 50 Research and Development Contracts
- Non-Federal Contracts and Cooperative Agreements with commercial firms for basic scientific research, development, test, and evaluation activities. Excludes contracts for consulting services.
- A Research and Development
- 25 60 Medical Care
- Contractual services for medical care, including payments to Medicare contractors, private hospitals, nursing homes, or payments by employees to medical care services carriers.
- Q Medical Services
- 25 7X **Operation and Maintenance of Equipment**
- Contractual services with the public for operation, maintenance, repair and storage of equipment.
- 25 70 Operation and Maintenance of Equipment
- J Maintenance, Repair and Rebuilding of Equipment
- P Salvage Services



NASA Financial Management Manual

- 25 80 Subsistence and Support of Persons
- Contractual services for board, lodging and care of persons (except travel items and hospital classified under 21XX and 256X.)
- 89 Subsistence
- 26 **SUPPLIES AND MATERIALS**
- Includes all supplies, materials, parts, components, assemblies, publications and equipment ordinarily consumed or expended within one year, which do not meet the criteria for capitalization. Excludes charges for software purchases, licenses and leases, classed in 2332 IT Software Lease/Rental, 251X Advisory, and Assistance Services and 3116 IT Software Purchase.
- 26 11 Building Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1201.
- 55 Lumber, Millwork, Plywood, and Veneer
56 Construction and Building Materials
- 26 12 Chemicals
- Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1202.
- 68 Chemicals and Chemical Products
- 26 13 Electrical Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1203.
- 61 Electric Wire, and Power and Distribution Equipment
62 Lighting Fixtures and Lamps
63 Alarm, Signal and Security Detection Systems
- 26 14 Electronic Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1204.
- 58 Communication, Detection, and Coherent Radiation Equipment
59 Electrical and Electronic Equipment Components
60 Fiber Optics Materials, Components, Assemblies, and Accessories



NASA Financial Management Manual

- 26 15 Fuels and Lubricants
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1205.
- 13 Ammunition and Explosives
 - 91 Fuels, Lubricants, Oils, and Waxes
- 26 16 General Maintenance Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1206.
- 30 Mechanical Power Transmission Equipment
 - 31 Bearings
 - 38 Construction, Mining, Excavating, and Highway Maintenance Equipment
 - 39 Materials Handling Equipment
 - 40 Rope, Cable, Chain, and Fittings
 - 41 Refrigeration, Air-Conditioning, and Air Circulating Equipment
 - 43 Pumps and Compressors
 - 44 Furnace, Steam Plant, and Drying Equipment; and Nuclear Reactors
 - 45 Plumbing, Heating, and Sanitation Equipment
 - 46 Water Purification and Sewage Treatment Equipment
 - 49 Maintenance and Repair Shop Equipment
 - 54 Prefabricated Structures and Scaffolding
- 26 17 General Operating or Service Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1207 or 1208.
- 11 Nuclear Ordinance
 - 26 Tires and Tubes
 - 69 Training Aids and Devices
 - 80 Brushes, Paints, Sealers, and Adhesives
 - 83 Textiles, Leather, Furs, Apparel and Shoe Findings, Tents and Flags
 - 84 Clothing, Individual Equipment, and Insignia
 - 85 Toiletries
 - 87 Agricultural Supplies
 - 88 Live Animals
 - 93 Nonmetallic Fabricated Materials
 - 94 Nonmetallic Crude Materials
 - 99 Miscellaneous
 - 42B Fire Fighting, Rescue, Safety Equipment and Environmental Protection Supplies
 - 65B Medical, Dental, and Veterinary Supplies



NASA Financial Management Manual

67B Photographic Supplies
70B ADP Supplies
79B Cleaning Supplies
81B Containers, Packaging, and Packing Supplies

26 19 Hardware

Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1209.

53 Hardware and Abrasives

26 22 Metals

Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1211.

95 Metal Bars, Sheets, and Shapes

96 Ores, Minerals, and Primary Products thereof

26 24 Office Supplies

Includes materials and supplies in the following Federal Supply Classification groups which are either charged as a direct use or as an issue from inventory account number 1213.

75 Office Supplies and Devices

76 Books, Maps, and Other Publications

26 26 Pipes, Valves, and Fittings

Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1215.

47 Pipe, Tubing, Hose, and Fittings

48 Valves

31 XX **ACQUISITION OF ASSETS - EQUIPMENT**

Comprised of capital and non-capital equipment. See FMM 9251-2d. for capitalization criteria.

31 00 Acquisition of Assets – Equipment

10 Weapons

12 Fire and Control Equipment



NASA Financial Management Manual

- 14 Guided Missiles
- 15 Aircraft and Airframe Structural Components
- 16 Aircraft Components and Accessories
- 17 Aircraft Launching, Landing and Ground Handling Equipment
- 18 Space Vehicles
- 19 Ships, Small Craft, Pontoons and Floating Docks
- 20 Ship and Marine Equipment
- 22 Railway Equipment
- 23 Ground Effect Vehicles, Motor Vehicles, Trailers and Cycles
- 24 Tractors
- 25 Vehicular Equipment Components
- 28 Engines, Turbines and Components
- 29 Engine Accessories
- 32 Woodworking Machinery and Equipment
- 34 Metal working Machinery
- 35 Service and Trade Equipment
- 36 Special Industry Machinery
- 37 Agricultural Machinery and Equipment
- 51 Hand Tools
- 52 Measuring Tools
- 66 Instruments and Laboratory Equipment
- 71 Furniture
- 72 Household and Commercial Furnishings and Appliances
- 73 Food Preparation and Serving Equipment
- 74 Office Machines, Text Processing System & Visible Record Equipment
- 77 Musical Instruments, Phonographs and Home-Type Radios
- 78 Recreational and Athletic Equipment
- 42A Fire Fighting, Rescue, Safety Equipment and Environmental Protect Supplies
- 65A Medical, Dental, and Veterinary Supplies
- 67A Photographic Supplies
- 70A ADP Supplies
- 79A Cleaning Supplies
- 81A Containers, Packaging, and Packing Supplies
- N Installation of Equipment
- K Modification of Equipment
- W2 Lease-Purchase of Equipment

32

LAND AND STRUCTURES

Land and interest in land, buildings and other structures, additions to buildings, nonstructural improvements, and collateral equipment which become permanently attached to and made a part of buildings or structures (cannot be removed without cutting into the walls, ceilings, or floors) when acquired under contract.



NASA Financial Management Manual

32 00

Land and Structures

- E Purchase of Structures and Facilities
- Y Construction of Structures and Facilities
- Z Maintenance, Repair, or Alteration of Real Property



NASA Financial Management Manual

41

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, Cooperative Agreements with institutions of higher education, hospitals and other non-profit organizations, subsidies, gratuities, and other aid for which payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employers' share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability. (Note that grant programs which involve the furnishing of services, supplies, materials, and the like rather than cash, are not included under this object class, unless specified below, but under the object class representing the nature of the services, articles, or other items which are purchased.)

41 11 Grants, Subsidies, and Contributions

IC Grants, Subsidies, and Contributions

41 12 Training provided under Grants and Cooperative Agreements

ID Training Provided under Grants and Cooperative Agreements

42

INSURANCE CLAIMS AND INDEMNITIES

Claims on life and marine insurance policies; annuities paid from trust funds to former employees and others; indemnities for destruction or injury of person or property; and other losses.

Indemnities - Compensation for loss or injury (not covered by U.S. Government insurance) such as awards arising from abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes indemnities to veterans and former civilian employees or survivors thereof for death or disability, whether service connected or not. Also includes losses made good on Government shipments.

42 00 Insurance Claims and Indemnities



NASA Financial Management Manual

43

INTEREST AND DIVIDENDS

Interest paid to creditors for the use of monies loaned (i.e., FFB loan for TDRSS), deposited, overpaid, or otherwise made available and the distribution of earnings to owners of a trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings.

Does not include interest payments related to claims under a contract that were delayed by the Government or interest paid due to the Prompt Payment Act (this interest should be recorded utilizing an object class which funded the contract).

43 11 Interest and Dividends

REFUNDS

Refunds of whole or part of amounts previously received by NASA.

44 11 Refunds

Refunds of fines, penalties, forfeitures, taxes, duties, and premiums; and other refunds on account of adjustments, errors in computation, etc.

UNDISTRIBUTED

This is a summary account reserved for use by Headquarters to record the following transactions.

99 99 Undistributed GSA, GAO, and Department of Justice Collections

Used by Headquarters to identify refunds collected by GSA, GAO and the Department of Justice which were deposited to NASA appropriations but do not have detailed financial information below the appropriation level.



NASA Financial Management Manual

9121-57B HISTORICAL OBJECT CLASS CODES AND DEFINITIONS

| | |
|-----------|--|
| XX | OFFICE OF MANAGEMENT AND BUDGET CLASSIFICATIONS |
| XX | NASA SUBCLASSIFICATIONS |

| | |
|-----------|--|
| 22 | <u>TRANSPORTATION OF THINGS</u> |
|-----------|--|

Contractual charges for the transportation of things and the care of such things while in the process of being transported. It includes postage used in parcel post, rental of trucks or other transportation equipment, and reimbursements to Government personnel for the authorized movement of household effects or house trailers. It excludes transportation paid by a vendor, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.

| | | |
|-----------|-----------|--|
| 22 | 11 | Freight; Rail, Truck, and Water Movements |
|-----------|-----------|--|

Charges for movement of freight by both common carriers and contract carriers, to include transport via rail, truck, and water; demurrage; switching charges; recrating; refrigerating; in transit storage; and other incidental expenses related thereto.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

| | | |
|-----------|-----------|--|
| 22 | 12 | Local Movements; Drayage, Parcel Post |
|-----------|-----------|--|

Cartage, handling, and other charges incident to local transportation, including contractual transfers of supplies, equipment, etc. Also includes cost of parcel post for shipment of materials, supplies and equipment.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

| | | |
|-----------|-----------|--|
| 22 | 13 | Air Freight and Air Express via Commercial Common Carrier |
|-----------|-----------|--|

Charges for movement of freight and express items via commercial common air carrier under tariff rates, and other expenses incident thereto.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

| | | |
|-----------|-----------|--|
| 22 | 14 | Transportation of Household Goods |
|-----------|-----------|--|

Transportation paid to carriers or reimbursed directly to an employee for the authorized movement of household effects when transferred from one station to another, or in instances where reimbursement is authorized on reporting to a "first duty station." See 2538 or 2571 for storage of household goods.



NASA Financial Management Manual

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

22 15 Movements by Contract, Charter, or Leased Aircraft

Operation, maintenance, and use of aircraft used principally for the transport of cargo, under contract, charter or lease arrangements, and incidental expenses thereto.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

22 16 Movements via Military Cargo Aircraft; MATS, Air Force, and Navy

Air cargo movements via aircraft of the U.S. military establishment, both foreign and domestic, including charges incidental thereto.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

22 17 Rental and Lease of Trucks

Rental and lease of trucks for transportation of things.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

22 18 Rental and Lease of Other Transportation Equipment

Rental and lease of cargo vehicles other than trucks. Does not include passenger carrying vehicles.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

22 19 Other

Other transportation of things not included above.

Above definition for PY 2002 and prior. Usage & definition changes for PY 2003.

23 **RENT, COMMUNICATIONS AND UTILITIES**

Rents (excluding transportation equipment), communications, and utility services. Rents include charges for possession and use of land, structures, or equipment owned by another, the possession of which is to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. Payments subsequent to the acquisition of title should be classified as equipment.



NASA Financial Management Manual

- 23 11 Rental of Land Payments to Others
- Rental of land owned or leased from a Federal or non-Federal source other than GSA. Includes payments to agencies other than GSA regardless of whether the payment is for GSA or non-GSA controlled space.
- See 2315 for SLUC payments to GSA.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 23 12 Rental of Commercial Space, Buildings and Structures Payments to Others
- Rental of commercial space (conference rooms), buildings and structures owned or leased from a Federal or non-Federal source other than GSA. Includes payments to agencies other than GSA regardless of whether the payment is for GSA or non-GSA controlled space.
- See 2315 for SLUC payments to GSA.
- Above definition for PY 94 and prior.
- 23 13 Rental of Automated Data Processing (ADP) Equipment
- Rentals of ADP equipment for research and scientific applications and for engineering, technical, or administrative applications.
- Above definition for PY 94 and prior.
- 23 15 Standard Level User Charges
- Includes Standard Level User Charges (SLUC), assessed by GSA for rental of space and rent related services. Excludes charges for related services provided by GSA in addition to the services provided under SLUC, e.g., extra protection, extra cleaning, which are classified under object class 25.
- Above definition for PY 94 and prior.
- 23 19 Rental of all other
- Rentals of all other equipment, not specifically included elsewhere, including business equipment other than ADP.
- Above definition for PY 94 and prior.



NASA Financial Management Manual

- 23 31 **IT Equipment Lease/Rental**
- Lease or rental of IT equipment for research and scientific applications and for engineering, technical, or administrative applications. Includes any government provided IT equipment which is part of a commercial service/network arrangement. Excludes IT equipment included as part of leased services, whether the services are performed on Government or contractor premises (see 252X for contractual services). Also excludes IT equipment maintenance and related training and technical assistance when they are significant and readily identifiable in the contract or billing (see 2572 IT Operation & Maintenance).
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 23 32 **IT Software Lease/Rental**
- Lease or rental of IT software. Includes technical support and upgrades of leased software if those costs are not readily identifiable in the contract or billing. Excludes leased software bundled with IT equipment lease even when it is significant and readily identifiable in the contract or billing (see 2331 IT Equipment Lease/Rental). Also excludes software maintenance and related training and technical assistance when they are significant and readily identifiable in the contract or billing (see 2572 IT Operation & Maintenance).
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 23 33 **Voice Communications**
- Contracts with private industry for long distance telephone tolls, local telephone charges, and exchange services. Includes associated features such as switchboards, telephone center, conference calling, call forwarding, etc.
- Excludes Federal Telecommunications System (FTS) charges unless such charges are paid to a private vendor. Excludes communications that are not readily divisible between voice and data communications; include these communications in 23 36 Data Communications.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 23 35 **Leased Data Lines**
- Contracts with private industry for leased lines for data transmission, including circuits and associated equipment.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.



NASA Financial Management Manual

- 23 36 Data Communications
- Contracts directly with private industry for switched, packet, and dedicated data communications services for integrated digital service; leased lines for data transmission, including circuits and associated equipment; and for video transmission service. Includes communications that are not readily divisible between voice and data communications.
- Excludes FTS 2000, etc., charges unless such charges are paid to a private vendor.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 23 37 FTS 2000 and Other Government-Furnished Communications
- Service payments to GSA and other agencies for FTS 2000 and other government-furnished communications respectively.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 23 39 All Other Communications
- Contracts with private industry for land telegraph, marine cable, radio and wireless telegraph, and teletype services; postage (other than parcel post and express mail service for freight); contractual mail, messenger services; and rental of post office box, postage meter machines, mailing machines, and teletype equipment.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 23 2X **Communications**
- Transmission of messages or data, postage and related items. Includes rental of Federal Information Processing (FIP) (ADP and telecommunications) hardware and software.
- 23 21 Leased Lines
- Leased lines, including circuits and associated equipment.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 23 22 Long Distance Tolls
- Long distance telephone tolls, and Federal Telecommunications System (FTS) charges.
- Above definition for PY 94 and prior.



NASA Financial Management Manual

- 23 23 Local Telephone and Exchange Services
- Local telephone and exchange services furnished by Government agencies on a reimbursable basis or contractually by commercial concerns. Includes switch board, telephone Center and service charges.
- Above definition for PY 94 and prior.
- 23 29 All Other Communications
- Transmission of messages from place to place, such as contractual charges for land telegraph service, marine cable service, radio and wireless telegraph service, telephone and teletype service; charges for postage (other than parcel post); contractual messenger service; and rental of post office boxes, postage meter-machines, Tailing machines, and teletype equipment. It also includes TWX services, including rental of teletype equipment.
- Above definition for PY 94 and prior.
- 23 3X **Utilities**
- Utility services.
- 23 31 Electricity
- Purchased electric power.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 23 32 Water
- Purchased water.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 23 33 Gas (Natural)
- Purchased gas.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 23 39 Other Utilities
- Purchase of all other utilities.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.



NASA Financial Management Manual

23 50

Miscellaneous Periodic Charges

Periodic charges under purchase rental agreements not classified elsewhere (excluding lease-purchase contracts for construction of buildings) which are classified to object class 32XX or 43XX and ADP and telecommunications equipment which are classified under object class 31XX.

Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.

25

OTHER SERVICES

Comprises all contractual services not otherwise classified. Supplies and materials furnished by a contractor in connection with such services are included even though they may be separately itemized on the voucher. Services in connection with initial Centers of equipment, when performed by the vendor, or when performed by others and separately identifiable, are included under the category "Equipment" or "Land and Structures" as appropriate.

25 1X

Advisory and Assistance Services

25 11

Research, Development, Operations and Production Contracts

Contracts for basic scientific research, development, test, and evaluation associated with the R&D appropriation and activities associated with Space Shuttle Production and Capability Development, Space Transportation Operations (including ELV) and Space and Ground Networks Communications and Data Systems associated with the SFCDC appropriation. (Excluding R&D and SFCDC financed Government facilities.)

Above definition for PY 94 and prior. Usage & definition changes for PY 95.

25 14

Interagency Agreements for Advisory and Assistance Services

All transactions in this category should be charged to the appropriate function(s) codes above.

25 2X

OTHER SERVICES - FEDERAL PROCESSING INFORMATION (FIP(ADP)) COMMERCIAL SERVICES CONTRACT

25 21

Engineering Services

Contracts for engineering services.

Above definition for PY 94 and prior. Usage & definition changes for PY 96.



NASA Financial Management Manual

- 25 22 ADP Equipment Operations (regardless of amount) and Custom Software and Licenses of \$25,000 or less
- Contracts for the operation of ADP equipment (regardless of amount) and custom software and licenses of \$25,000 or less.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 25 23 ADP Programming and Systems Design
- Contracts for programming and systems design services for ADP equipment.
- Above definition for PY 94 and prior. See 2523 below.
- 25 23 FIP Equipment Maintenance and Repairs
- Contractual services, or any part thereof, with the public for personnel performing FIP equipment maintenance and/or repair. Includes the cost of parts and supplies used during the repair function when acquired as part of overall maintenance activity. Also includes maintenance furnished as part of rental/lease contracts when it is significant and readily identifiable in the contract or billing. Excludes the purchase or lease of any included equipment when they are significant and readily separable (see 3115 FIP Equipment or 2331 FIP Equipment Lease/Rental). All funds in this category should be reported under Function Code 30-02-X3 Maintenance.
- Above definition for PY 95.
- 25 24 Consulting Services
- Contracts for consulting services and management surveys.
- Above definition for PY 94 and prior. See 2524 below.
- 25 24 FIP Software Maintenance
- Contractual services, or any part thereof, with the public for personnel performing FIP software maintenance. Also includes maintenance furnished as part of software purchases and license arrangements or for rental/lease contracts when they are significant and readily identifiable in the contract or billing. Excludes purchase or lease of any included software when they are significant and readily separable (3115 FIP Equipment or 2332 FIP Equipment or 2332 FIP Software Lease/Rental). All funds in this category should be reported under Function Code 30-02-X3 Maintenance.
- Above definition for PY 95.
- 25 25 Technical Documentation and Study Services
- Contracts for technical documentation and study services.



NASA Financial Management Manual

Above definition for PY 94 and prior. Usage & definition changes for PY 96.

25 26 Chart and Related Art Work

Contracts for chart and related art work.

Above definition for PY 94 and prior. Usage & definition changes for PY 96.

25 29 Other Service Contracts

Comprises all service contracts not otherwise classified.

Above definition for PY 94 and prior. See 2529 below.

25 29 Other FIP Commercial Support Services and Other Service Contracts

Contractual services with the public to provide FIP services not otherwise classified. All funds in the category should be reported under Function Codes 30-02-X4 Other Contractual Services or 30-02-X5 Other Costs.

Above definition for PY 95. Usage & definition changes for PY 96.

25 2X **Other Commercial Services Contracts**

Contractual commercial services with the public for support of various operational activities.

25 21 Auditing

Contractual services with the public for auditing financial statements. Excludes performance auditing.

Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.

25 25 Typing and Stenographic Services

Contractual services with the public for typing and stenographic services, including court reporting, and translating.

Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.

25 26 Publication of Notices, Advertising, Radio and Television Time

Television Time Contractual services with the public for motion picture, photographic, and audiovisual services. Also includes contracts for exhibit preparation, brochures, educational service and materials including pins and patches. All transactions in this category should be reported under Function Code 30-10-02, Public Affairs.

Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.



NASA Financial Management Manual

- 25 27 Tuition for Graduate Study, and Training Not Provided by Government Accounts
- Contractual services with the public for tuition and related educational materials such as books for NASA personnel. Excludes program support activities, i.e., aircraft readiness training. All transactions in this category should be reported under Function Code 10-01-03, Personnel and budgeted and charged to Fund Source 21 or 41.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 25 28 Fees and Other Charges
- Contractual services with the public for fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 25 3X **Purchases Of Goods And Services From Government Accounts**
- Purchases of goods and services from other Federal agencies or accounts. Includes interagency agreements for contractual services goods and services financed through transfers between Federal and trust fund accounts under the Economy and Space Act. Excludes interagency contracts for consulting services and payments made to other agencies for services of civilian or military personnel on reimbursable detail.
- 25 31 Buildings and Grounds
- Includes routine construction, maintenance, rehabilitation and modifications and repair work not reported in an object class code in the 32 series under "Land and Structures."
- Above definition for PY 94 and prior.
- 25 32 ADP Equipment
- Maintenance and repair services for ADP equipment.
- Above definition for PY 94 and prior.
- 25 33 Instruments and Research Equipment
- Maintenance and repair of instruments and research equipment.
- Above definition for PY 94 and prior.
- 25 34 Office and Shop Equipment
- Maintenance and repair of office and shop equipment.
- Above definition for PY 94 and prior.



NASA Financial Management Manual

- 25 35 Maintenance, Repair and Storage of Vehicles
- Maintenance, repair and storage of vehicles.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 25 35 Contract Administration
- Contractual administration services with Federal agencies for auditing, inspection, and quality assurance. All transactions in this category should be reported under Function Code 30-10-03 Information Services or 30-11-00 Other Technical Services.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 25 36 Aircraft
- Contracts for aircraft servicing.
- Above definition for PY 94 and prior.
- 25 37 Security Investigation Services from Government
- Accounts - Interagency Contractual services provided by Federal agencies for security and EEO investigation. All transactions in this category should be reported under Function Code 10-01-03 Personnel.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 25 39 Other Maintenance and Repair
- Other maintenance and repair services, not included elsewhere.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 25 39 Other Goods and Services within NASA - Intra-Agency
- Services provided by NASA personnel for other activities not classified.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 25 40 Operation of Government-Owned Contractor Operated Facilities (GOCOs)
- Includes funds for the operation of Government-owned contractor-operated facilities, including those engaged in research and development.
- Above definition for PY 95. Usage & definition changes for PY 96.



NASA Financial Management Manual

- 25 41 Contract Administration Services
- Contract administration services, including contract administration, auditing, quality assurance and inspection.
- Above definition for PY 94 and prior.
- 25 42 Tuition for Graduate Study, Off-the-Job Training and all In-House Training
- Tuition for graduate study, Off-the-Job training and all In-House training (except program support activities, i.e., aircraft readiness training) and related educational materials such as books for NASA personnel. All costs in this category should be reported under Function Code 10-01-03, Personnel and budgeted and charged to Fund Source 1.
- Above definition for PY 94 and prior.
- 25 43 Exhibit Preparation, Brochures, Educational Service and Materials
- Contracts for exhibit preparation, brochures, educational service and materials, including pins and patches.
- Above definition for PY 94 and prior.
- 25 44 Motion Picture Services
- Contractual motion picture, photographic and audio visual services.
- Above definition for PY 94 and prior.
- 25 45 Stenographic and Court Reporting, Advertising,
- Translating Contracted services for stenographic and court reporting, advertising and translating.
- Above definition for PY 94 and prior.
- 25 46 Unvouchered (For Headquarters Use Only)
- Scientific consultations or extraordinary expenses, upon approval of the Administrator, paid from the Administrator's Fund.
- Above definition for PY 94 and prior.
- 25 49 Other Miscellaneous Services
- Other miscellaneous services not specifically included elsewhere.
- Above definition for PY 94 and prior.
- 25 51 Security Guard
- Contracted security guard services.
- Above definition for PY 94 and prior.



NASA Financial Management Manual

- 25 52 Janitorial
Contracted janitorial services.
Above definition for PY 94 and prior.
- 25 53 Cleaning, Exterminating and Refuse Handling
Contracted cleaning, exterminating and refuse handling services.
Above definition for PY 94 and prior.
- 25 54 Laundry
Contracted laundry services.
Above definition for PY 94 and prior.
- 25 55 Fire Protection
Contracted fire protection services.
Above definition for PY 94 and prior.
- 25 59 Other Custodial Services
Other contracted custodial services.
Above definition for PY 94 and prior.
- 25 6X **OTHER SERVICES - REPAIRS AND ALTERATIONS**
Contractual services with the public for repairs or alterations of equipment, and like items.
- 25 61 Instruments and Research Equipment (Non-FIPR)
Contractual services with the public for repairs or alterations of instruments and research equipment. All funds in this category should be reported under Function Code 30-05-00 Instrumentation Support.
Above definition for PY 95.
- 25 62 Shop Equipment
Contractual services with the public for repairs or alterations of shop equipment. All funds in this category should be reported under Function Code 30-04-00 Operation of Fabrication Shops or 20-08-XX Operation of Facilities.
Above definition for PY 95.
- 25 63 Vehicles
Contractual services with the public for repairs or alterations of vehicles. All funds in this category should be reported under Function Code 10-04-XX Transportation Services.



NASA Financial Management Manual

Above definition for PY 95.

25 64 Aircraft

Contractual services with the public for repairs or alterations of aircraft. All funds in this category should be reported under Function Code 10-05-XX Aircraft Operations.

Above definition for PY 95.

25 65 Vessels

Contractual services with the public for repairs or alterations of vessels. All funds in this category should be reported under Function Code 40-00-00 On or Near-Site Research Activity.

Above definition for PY 95.

25 69 Other Repairs and Alterations Not Classified

Contractual services with the public for other repairs or alterations not classified.

Above definition for PY 95.

25 7X **OTHER SERVICES - MAINTENANCE**

Contractual services with the public for maintenance of buildings and structures, non-FIPR equipment, grounds, and like items. Maintenance is performing work on a facility, structure, or equipment which is operable, i.e., "fixing something that is not broken."

25 71 Building and Structures

Contractual services with the public for maintenance of buildings and structures. All funds in this category should be reported under Function Code 20-04-XX Facilities Maintenance.

Above definition for PY 95. Usage & definition changes for PY 96.

25 72 Grounds

Contractual services with the public for maintenance of grounds. All funds in this category should be reported under Function Code 20-04-03.

Above definition for PY 95. Usage & definition changes for PY 96.

25 73 Pavement and Roads

Contractual services with the public for maintenance of pavement and roads. All funds in this category should be reported under Function Code 20-04-02.

Above definition for PY 95.



NASA Financial Management Manual

- 25 74 Instruments and Research Equipment (Non-FIPR)
- Contractual services with the public for maintenance of instruments and research equipment. All funds in this category should be reported under Function Code 30-05-00 Instrumentation Support.
- Above definition for PY 95.
- 25 75 Shop Equipment
- Contractual services with the public for maintenance of shop equipment. All funds in this category should be reported under Function Code 30-04-00 Operation of Fabrication Shops or 20-08-XX Operation of Facilities.
- Above definition for PY 95.
- 25 76 Vehicles
- Contractual services with the public for maintenance of vehicles. All funds in this category should be reported under Function Code 10-04-XX Transportation Services.
- Above definition for PY 95.
- 25 77 Aircraft
- Contractual services with the public for maintenance of aircraft. All funds in this category should be reported under Function Code 10-05-XX Aircraft/Operations.
- Above definition for PY 95.
- 25 78 Vessels
- Contractual services with the public for maintenance of vessels. All funds in this category should be reported under Function Code 40-00-00 On or Near-Site Research Activity.
- Above definition for PY 95.
- 25 7X **Operation and Maintenance of Equipment**
- Contractual services with the public for operation, maintenance, repair and storage of equipment.
- 25 71 Storage and Maintenance
- Contractual services for storage and care of vehicles and storage of household goods, including those associated with a permanent change of station.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.



NASA Financial Management Manual

- 25 72 IT Operation and Maintenance
- Contracts to maintain software and hardware, including maintenance which is part of a rental contract when significant and identifiable in the contract or billing.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 25 79 Other Maintenance Not Classified
- Contractual services with the public for other maintenance not classified.
- Above definition for PY 1995 to 2002. Usage & definition changes for PY 2003.
- 25 90 Other Services - Miscellaneous
- Other miscellaneous contractual services with the public. Excludes consulting service contracts and services in connection with initial installation of equipment. Also excludes transfer between Federal and trust funds.
- Above definition for PY 1996 to 2002. Usage & definition changes for PY 2003.
- 25 8X **OTHER SERVICES - OPERATION OF FACILITIES**
- Contractual services with the public for operation of facilities activities. Excludes operations of GOCOs.
- 25 81 Security Guard Services
- Contractual services with the public for security guard services. All funds in this category should be reported under Function Code 20-09-02 Security.
- Above definition for PY 95.
- 25 82 Custodial Services
- Contractual services with the public for janitorial and laundry services. All funds in this category should be reported under Function Code 20-07-XX.
- Above definition for PY 95.
- 25 83 Environmental Operation Services
- Contractual services with the public for environmental operations. All funds in this category should be reported under Function Code 30-12-XX Environmental Operations.
- Above definition for PY 95.



NASA Financial Management Manual

- 25 84 Fire Protection
- Contractual services with the public for fire protection services. All funds in this category should be reported under Function Code 20-09-03 Fire Protection.
- Above definition for PY 95.
- 25 89 Other Operation of Facilities Contracts Not Classified
- Contractual services with the public for other operation of facilities activities not classified.
- Above definition for PY 95.
- 25 9X **OTHER SERVICES - MISCELLANEOUS**
- Other miscellaneous contractual services with the private sector. Excludes consulting service contracts and services in connection with the initial Center of equipment. Also excludes transfer between Federal and trust funds.
- 25 91 Storage
- Contractual services for public storage of vehicles and household goods, including those associated with permanent change of station (PCS).
- Above definition for PY 95.
- 25 92 Subsistence and Support of Persons
- Contractual services with the public for board, lodging, and care of persons, including hospital care (except travel items).
- Above definition for PY 95.
- 25 93 Auditing
- Contractual services with the public for auditing financial statements. Excludes performance auditing.
- Above definition for PY 95.
- 25 94 Typing and Stenographic Services
- Contractual services with the public for typing and stenographic services. Also includes court reporting, and translating.
- Above definition for PY 95.



NASA Financial Management Manual

- 25 95 Publication of Notices, Advertising, and Radio and Television Time
- Contractual services with the public for motion picture, photographic, and audio visual services. Also includes contracts for exhibit preparation, brochures, educational service and materials including pins and patches. All funds in this category should be reported under Function Code 30-10-02 Public Affairs.
- Above definition for PY 95.
- 25 96 Tuition for Graduate Study, and Non-FIP Training Not Provided by Government Accounts
- Contractual services with the public for non-FIPR tuition and related educational materials such as books for NASA personnel (see 2529, 2538, or 2539 for FIP training). Also excludes program support activities, i.e., aircraft readiness training (see 2599 Other Misc. Services). All funds in this category should be reported under Function Code 10-01-03 Personnel and budgeted and charged to Fund Source 21 and 41.
- Above definition for PY 95.
- 25 97 Fees and Other Charges
- Contractual services with the public for fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management, and surety bonds.
- Above definition for PY 95.
- 25 98 Unvouchered (For Headquarters Use Only)
- Scientific consultations or extraordinary expenses, upon the approval of the Administrator, paid from the Administrator's Fund.
- Above definition for PY 95.
- 25 99 Other Miscellaneous Services
- Comprises all contractual services with the public not otherwise classified, i.e., aircraft readiness training.
- Above definition for PY 95.
- PY 2003.
- 26 **SUPPLIES AND MATERIALS**
- Includes all supplies, materials, parts, components, assemblies, publications and equipment ordinarily consumed or expended within one year, which do not meet the criteria for capitalization. Excludes charges for software purchases, licenses and leases, classed in 2332 IT Software Lease/Rental, 251X Advisory, and Assistance Services and 3116 IT Software Purchase.



NASA Financial Management Manual

26 18

General Service Materials

Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1208.

- 35 Service and Trade Equipment
- 36 Special Industry Machinery
- 37 Agricultural Machinery and Equipment
- 42 Fire Fighting, Rescue, and Safety Equipment
- 65 Medical, Dental, and Veterinary Equipment and Supplies
- 69 Training Aids and Devices
- 73 Food Preparation and Serving Equipment
- 77 Musical Instruments, Phonographs, and Home-Type Radios
- 78 Recreational and Athletic Equipment
- 79 Cleaning Equipment and Supplies
- 81 Containers, Packaging, and Packing Supplies
- 84 Clothing, Individual Equipment, and Insignia
- 85 Toiletries
- 87 Agricultural Supplies
- 88 Live Animals
- 89 Subsistence
- 99 Miscellaneous

Above definition for PY 2002 and prior.

26 21

Instrumentation

Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1210.

- 66 Instruments and Laboratory Equipment

Above definition for PY 2002 and prior.

26 23

Missiles, Aircraft, and Vehicles

Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1212.

- 14 Guided Missiles
- 15 Aircraft and Airframe Structural Components
- 16 Aircraft Components and Accessories
- 22 Railway Equipment
- 23 Ground Effect Vehicles, Motor Vehicles, Trailers, and Cycles
- 24 Tractors
- 25 Vehicular Equipment Components
- 26 Tire and Tubes
- 28 Engines, Turbines, and Components



NASA Financial Management Manual

29 Engine Accessories

Above definition for PY 2002 and prior.

26 25 Photographic Materials

Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1214.

67 Photographic Equipment

Above definition for PY 2002 and prior.

26 27 Non-Capitalized Furniture

Includes furniture in the following Federal Supply Classification groups, which are either charged as a direct use or as an issue from inventory account number 1213.

7105 Household Furniture

7110 Office Furniture

7125 Cabinets, Lockers, Bins, and Shelving

7195 Miscellaneous Furniture and Fixtures

Above definition for PY 2002 and prior.

26 28 IT Supplies

Includes materials and supplies in the following Federal Supply Classification which is either charged as direct use or to inventory account number 1213. Excludes charges for software purchases, licenses and leases, classed in 2332 IT Software Lease/Rental and 3116 IT Software Purchase.

70 General Purpose ADP Equipment

Above definition for PY 2002 and prior.

26 29 Government Impact Card Purchases

Expendable supplies, materials and other items ordinarily consumed within one year that are purchased with the government impact card. Does not include items held for inventory, items that meet capitalization thresholds, or IT supplies defined in object class 2628.

Above definition for PY 2002 and prior.

31 XX **ACQUISITION OF ASSETS - EQUIPMENT**

Comprised of capital and non-capital equipment. See FMM 9251-2d. for capitalization criteria.



NASA Financial Management Manual

31 11 Mechanical Equipment

Includes equipment in the following Federal Supply Classification groups:

- 28 Engines, Turbines, and Components
- 30 Mechanical Power Transmission Equipment
- 31 Bearings
- 35 Service and Trade Equipment
- 36 Special Industry Machinery and Equipment
- 37 Agricultural Machinery and Equipment
- 38 Construction, Mining, Excavating, and Highway Maintenance Equipment
- 41 Refrigeration, Air Conditioning, and Air Circulating Equipment
- 42 Fire Fighting, Rescue, and Safety Equipment
- 43 Pumps and Compressors
- 44 Furnace, Steam Plant, and Drying Equipment; and Nuclear Reactors
- 45 Plumbing, Heating, and Sanitation Equipment
- 46 Water Purification and Sewage Treatment Equipment
- 47 Pipe, Tubing, Hose, and Fittings
- 48 Valve

Above definition for PY 2002 and prior

31 12 Laboratory Equipment

Includes equipment in the following Federal Supply Classification groups:

- 65 Medical, Dental, and Veterinary Equipment and Supplies
- 66 Instruments and Laboratory Equipment
- 88 Live Animals

Above definition for PY 2002 and prior

31 13 Shop Machinery and Equipment

Includes equipment in the following Federal Supply Classification groups:

- 32 Woodworking Machinery and Equipment
- 34 Metalworking Machinery
- 49 Maintenance and Repair Shop Equipment
- 51 Hand tools
- 52 Measuring Tools

Above definition for PY 2002 and prior

31 14 Photographic Equipment

Includes equipment in the following Federal Supply Classification group:

- 67 Photographic Equipment

Above definition for PY 2002 and prior



NASA Financial Management Manual

- 31 15 IT Equipment
- Includes purchased equipment in the following Federal Supply Classification groups:
- 58 Communications, Detection, and Coherent Radiation Equipment
 - 59 Electrical and Electronic Equipment Components
 - 60 Fiber Optics Materials, Components Assemblies and Accessories
 - 70 General Purpose ADP Equipment
- Above definition for PY 2002 and prior
- 31 16 IT Software Purchase
- Includes purchases of custom and commercial off-the-shelf software, including site licenses. See 2332 IT Software Lease/Rental.
- Above definition for PY 2002 and prior
- 31 17 Electrical Equipment
- Includes equipment in the following Federal Supply Classification groups:
- 61 Electric Wire, and Power and Distribution Equipment
 - 62 Lighting Fixtures and Lamps
 - 63 Alarm, Signal and Security Detection Systems
- Above definition for PY 2002 and prior
- 31 18 Training Equipment
- Includes equipment in the following Federal Supply Classification group:
- 69 Training Aids and Devices
- Above definition for PY 2002 and prior
- 31 19 Furniture and Office Equipment
- Includes equipment in the following Federal Supply Classification groups:
- 72 Household and Commercial Furnishings and Appliances
 - 74 Office Machines, Text Processing Systems and Visible Record Equipment
 - 75 Office Supplies and Devices
 - 76 Books, Maps and Other Publications
- Above definition for PY 2002 and prior
- 31 21 Aircraft
- Includes equipment in the following Federal Supply Classification groups:
- 15 Aircraft, and Airframe Structural Components
 - 16 Aircraft Components and Accessories
 - 17 Aircraft Launching, Landing, and Ground Handling Equipment



NASA Financial Management Manual

Above definition for PY 2002 and prior

31 22 Personal Services Equipment

Includes equipment in the following Federal Supply Classification groups:

- 73 Food Preparation and Serving Equipment
- 77 Musical Instruments, Phonographs, and Home-Type Radios
- 78 Recreational and Athletic Equipment
- 84 Clothing, Individual Equipment, and Insignia
- 85 Toiletries
- 89 Subsistence

Above definition for PY 2002 and prior

31 23 Space Vehicles

Includes equipment in the following Federal Supply Classification groups:

- 14 Guided Missiles
- 18 Space Vehicles

Above definition for PY 2002 and prior

31 24 Passenger Carrying Vehicles

Includes passenger carrying vehicles under Federal Supply Classification group 23.

Above definition for PY 2002 and prior

31 25 Trucks

Includes trucks, truck tractors, trailers under Federal Supply Classification group 23.

Above definition for PY 2002 and prior

31 26 Other Motor Vehicles and Transportation Equipment

Includes equipment in the following Federal Supply Classification groups:

- 19 Ships, Small Craft, Pontoons, and Floating Docks
- 20 Ship and Marine Equipment
- 22 Railway Equipment
- 24 Tractors
- 25 Vehicular Equipment Components
- 26 Tires and Tubes
- 39 Materials Handling Equipment

Also includes capital equipment under FSC group 23 other than passenger carrying vehicles and trucks; i.e., motorcycles, scooters, bicycles.

Above definition for PY 2002 and prior



NASA Financial Management Manual

31 27 Furniture

Includes furniture in the following Federal Supply Classification groups:

- 7105 Household Furniture
- 7110 Office Furniture
- 7125 Cabinets, Lockers, Bins and Shelving
- 7195 Miscellaneous Furniture and Fixtures

Above definition for PY 2002 and prior

31 29 Miscellaneous Equipment

Includes equipment in the following Federal Supply Classification groups:

- 10 Weapons
- 11 Nuclear Ordinance
- 12 Fire Control Equipment
- 13 Ammunition and Explosives
- 29 Engine Accessories
- 40 Rope, Cable, Chain, and Fittings
- 53 Hardware and Abrasives
- 54 Prefabricated Structures and Scaffolding
- 55 Lumber, Millwork, Plywood, and Veneer
- 56 Construction and Building Materials
- 68 Chemicals and Chemical Products
- 79 Cleaning Equipment and Supplies
- 80 Brushes, Paints, Sealers, and Adhesives
- 81 Containers, Packaging, and Packing Supplies
- 83 Textiles, Leather, Furs, Apparel and Shoe Findings, Tents and Flags
- 87 Agricultural Supplies
- 91 Fuels, Lubricants, Oils, and Waxes
- 93 Nonmetallic Fabricated Materials
- 94 Nonmetallic Crude Materials
- 95 Metal Bars, Sheets, and Shapes
- 96 Ores, Minerals, and Primary Products thereof
- 99 Miscellaneous

Above definition for PY 2002 and prior

31 31 IT Equipment - Non-Capital

Includes purchases of IT equipment of \$5,000 or less.

Above definition for PY 1999 and prior.



NASA Financial Management Manual

- 31 32 IT Software Purchase Less Than \$25,000.00
- Includes purchases of custom and commercial off-the-shelf (COTS) software with a unit cost less than \$25,000.00. Excludes other classes of software. See 2332 IT Software Lease/Rental less than \$25,000.00, 2338 IT Software Lease/Rental of \$25,000.00 or more, and 3116 IT Software Purchase of \$25,000.00 or more.
- Above definition for PY 1999 and prior.
- 32 **LAND AND STRUCTURES**
- Land and interest in land, buildings and other structures, additions to buildings, nonstructural improvements, and collateral equipment which become permanently attached to and made a part of buildings or structures (cannot be removed without cutting into the walls, ceilings, or floors) when acquired under contract.
- 32 11 Major Facility Work
- Acquisition of land at any cost, and the erection, center or assembly of a new facility, a replacement facility, or an addition in area or volume to an existing facility, including the cost of related collateral equipment when the total cost of such construction exceeds \$1,500,000. Also includes rehabilitation and modification work required to modify, adjust or modernize an existing facility to such a condition that it may be more effectively used for its designated purpose when the total cost of such effort exceeds \$1,500,000, and repair work in excess of \$1,500,000.
- Above definition for PY 2002 and prior
- 32 12 Minor or Routine Construction
- The erection, center, or assembly of a new facility, or a replacement facility, or an addition in area or volume to an existing facility, including the cost of related collateral equipment when the total cost of such construction is not greater than \$1,500,000.
- Above definition for PY 2002 and prior
- 32 13 Minor or Routine Repair or Rehabilitation
- Work required to restore or modernize an existing facility to such a condition that it may be effectively used for its designated purpose when the total cost of such effort is not greater than \$1,500,000. Also includes repair work when the total cost is not greater than \$1,500,000.
- Above definition for PY 2002 and prior



NASA Financial Management Manual

32 14 Modification

Work required to modify or adjust an existing facility to such a condition that it may be more effectively used for its designated purpose when total cost of such effort is not greater than \$1,500,000.

Above definition for PY 2002 and prior

32 15 Environmental Compliance and Restoration

Remedial projects, restorations, hazardous waste removal and disposal, cleanup and closures, acquisition of land, and removal of unsafe buildings and debris required to enable compliance with mandatory statutory environmental requirements and standards.

Above definition for PY 2002 and prior

42 **INSURANCE CLAIMS AND INDEMNITIES**

Claims on life and marine insurance policies; annuities paid from trust funds to former employees and others; indemnities for destruction or injury of person or property; and other losses.

Indemnities - Compensation for loss or injury (not covered by U.S. Government insurance) such as awards arising from abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes indemnities to veterans and former civilian employees or survivors thereof for death or disability, whether service connected or not. Also includes losses made good on Government shipments.

42 11 Tort Claims

Settlements of tort claims.

Above definition for PY 2002 and prior

42 12 Awards

Awards for loss or injury (not covered by U.S. Government insurance) other than tort damages, such as awards arising from abrogation of contracts; also includes insurance loss claims, and payments of guarantees where no asset is received, as well as indemnities where no tort claim is involved.

Above definition for PY 2002 and prior